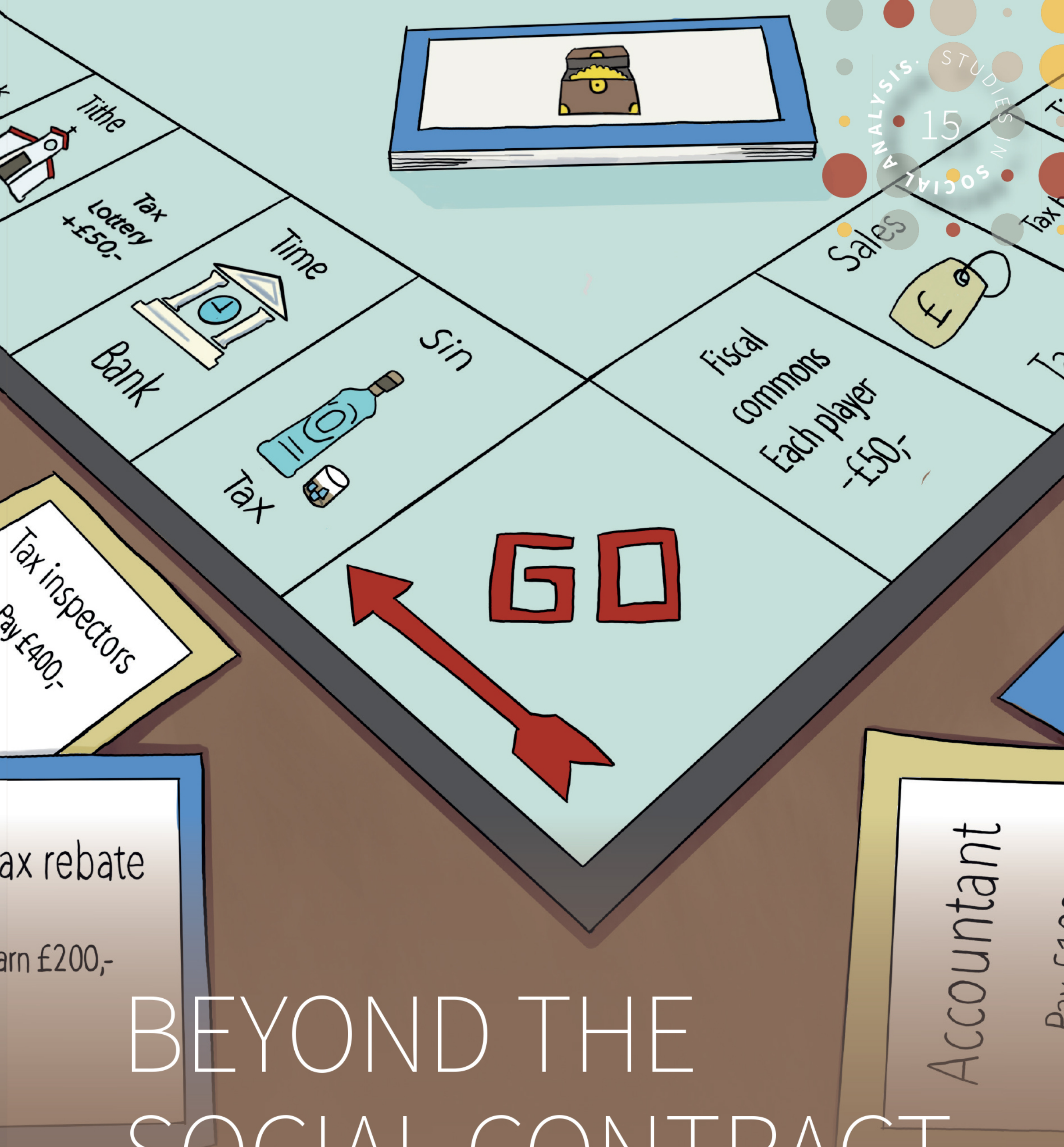

BEYOND THE SOCIAL CONTRACT

AN ANTHROPOLOGY OF TAX

EDITED BY
NICOLETTE MAKOVICKY AND ROBIN SMITH

BEYOND THE SOCIAL CONTRACT

Studies in Social Analysis

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INTRODUCTION
Tax Beyond the Social Contract

Nicolette Makovicky and Robin Smith

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

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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 book 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 book 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 book 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

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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 book 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 book 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 chapter 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 book 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.

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Chapter 1

TAXES FOR INDEPENDENCE

Rejecting a Fiscal Model of Reciprocity in Peri-urban Bolivia

Miranda Sheild Johansson

In a grand, sunny courtyard surrounded by an imposing, pink, colonial-style building in the center of Cochabamba city, people line up to go through the door under a large sign that reads "Recaudaciones" (Collections). Clutching beige folders filled with property deeds, affidavits, and architectural plans, they wait for hours to enter the hall where the municipality collects taxes on real estate. The line reflects a cross-section of local society, including the comfortable middle classes and populations on lower incomes, many of whom self-identify as belonging to one of the indigenous language-speaking groups of highland Bolivia. Located not five minutes away is one of the city's national tax offices, Impuestos (Servicio de Impuestos Nacionales), which collects income tax and value-added tax (VAT). In contrast with Recaudaciones, only a few people are lined up here, all of them middle-class professionals. To understand why certain

Notes for this chapter begin on page 35.

taxes are paid and others are not—why the lines for Recaudaciones are long and those at Impuestos are short—it is necessary to disaggregate tax and examine the specific exchanges that each tax involves, as well as the various relationships and imaginaries that they are constituted by and conjure up.

This chapter, based on eight months of fieldwork during 2018 in the Bolivian city of Cochabamba, located in the Andes mountain range, explores the perspectives of a group of 'would-be taxpayers'—recent rural-to-urban migrants living in peri-urban areas, the majority of whom are bilingual in Quechua or Aymara and Spanish, and who self-identify as indigenous or *originario* (first people).[1] The main argument forwarded here is that the model of reciprocity and social contract thinking, which governments and social scientists so often employ when discussing taxes, did not resonate with this population. Instead, as the ethnographic evidence will demonstrate, they had a more nuanced approach to taxes—one that included the belief that different taxes entailed different exchanges and relationships, some of which appealed to them and others that did not.

While the then central government under President Evo Morales's left-wing and pro-indigenous leadership was eagerly working to convince these rural-to-urban migrants to enter into a new fiscal relationship with the state—whereby the government's vision of the country's development into a modern, Keynesian welfare state would ultimately materialize—the said population rejected the tax model presented to them. The story that the state told its citizens about Bolivia's fiscal system involved one main exchange: direct and indirect taxes to be paid by all members of society in return for comprehensive public services, infrastructure, representation, and social rights. But the logic of this broad exchange differed significantly from how the government's intended audience reasoned with regard to tax compliance and avoidance. By examining individual taxes and the particular exchanges they imply from the perspective of taxpayers, a complex fiscal landscape emerges. I found that while my research participants avoided paying income tax and VAT, they were keen to pay other taxes, such as property tax and commercial license tax (*patente*). I argue that people paid these two taxes because they exchanged a modicum of money for important rights that enabled this population to survive in a context where the state did not guarantee or protect livelihoods, nor did it provide basic services. Historical experiences of tribute collection, endemic state corruption, a resource-dependent economy, and everyday desires for financial security and predictability all informed an operational logic that cast property tax and commercial license tax as something that furthered a desired independence *from* the state as opposed to interdependence *with* it. Paying income tax and VAT, on the other hand, did not confer instant rights, offering instead only the promise of inclusion in a future, national collective. This was a collective world that my interlocutors had ambivalent feelings about and, at the time of research, did not feel persuaded to contribute to.

My interlocutors linked the concept of independence to the indigenous rights movement and the potential for a decolonized future built around rural, *ayllu* communities (highland indigenous kin-based territorial units). While most people who self-identified as indigenous did not desire this kind of radical reordering of society, they nonetheless retained a consciousness of the potential, or at times necessity, to live beyond the state. As I will discuss in the next section, 'independence' in the sense of living beyond or at arm's length from the state is a critical perspective that the rural population has cultivated over generations of living under state-sponsored oppression.

The invitations to a relationship of reciprocity that the government extended to its citizens through its communication of fiscal futures in their national campaign, "Creando Cultura Tributaria" (Creating a Tax Culture), did not demonstrably have traction among the population researched. In contrast with both the government and the ethnographic data that have emerged on taxpayer perspectives in other parts of the world, such as Argentina (Abelin 2012), Italy (Guano 2010), and Sweden (Björklund Larsen 2018), my interlocutors did not position reciprocity at the center of tax systems. Instead, they paid taxes to gain legitimate independence from the state, space in the city, and the freedom to invest in non-state collective worlds. They did not link the provision of services and infrastructure to taxes on individuals: these public goods were perceived as flowing from the taxed profits of the hydrocarbon industry, commonly referred to as IDH (Ingresos Directos del Hidrocarbones, direct tax on hydrocarbons).

This chapter contributes to the nascent field of fiscal anthropology by demonstrating that fiscal systems involve multiple exchange logics and that people may or may not pay tax for quite different reasons, including as a strategy to assert particular kinds of citizenship. In the context of societies where populations have historical memories of tribute collection, reciprocity is not necessarily understood as the core logic of a fiscal system. In other words, we should not assume that the payment or non-payment of tax is only about how much people will, or believe they will, get from the state. Equally, paying taxes does not automatically further a closer relationship with the state, but can instead work to create independence from the state.

Bolivian Fiscal Policy and Historical Experiences of Taxation

Since coming into power in 2006, the continuous message of Evo Morales's government was one of change, with its flagship development program aptly named "Bolivia Cambia, Evo Cumple" (Bolivia Changes, Evo Delivers). This change involved tearing down old hierarchies of race and class and building a national industry and modern welfare state. Criticism of the Morales regime was a constant throughout his presidency, from both predictable directions, such as the landowning elite, and less obvious ones, like left-wing activists, indigenous scholars, and environmental groups that accused him of betraying the causes to which he had declared his commitment (Bebbington 2009; Rivera Cusicanqui 2012). During his final term, he was increasingly criticized from the ranks of the middle classes, who feared growing anti-democratic elements of the regime. Yet it is undeniable that the country has undergone enormous transformation in the last decade, resulting in improvement in living standards and the wider inclusion of highland indigenous groups in mainstream society.

In recent years, the government has been working to broaden its tax base. Large swaths of its loyal electorate have moved from rural areas into peri-urban zones and are earning their money in 'informal markets'. While a significant number of the country's infrastructural projects have been funded through new and more favorable oil and gas deals with the foreign-based companies that extract these resources from Bolivia, there is an ever-pressing need to secure long-term public funding. There was also symbolic pressure on Morales's state-making project to shift indigenous groups from the periphery of society to a central position of contributing citizens (Sheild Johansson 2018). As part of the government's campaign for change, the national tax office, Impuestos, has made significant efforts to encourage a culture of fiscal enthusiasm, or at least calm compliance. Much of this work is part of the aforementioned official tax office program, Creando Cultura Tributaria, which was designed to bring about this cultural shift. When the program first began, it rolled out a new pension scheme, maternity/infant benefit, and in-school grant. These transfer payments were a significant attempt to create a relationship of exchange, as they offered a level of financial inclusion to the poorest in society and a taste of what living in a welfare state might entail.[2]

In addition to these benefits, Creando Cultura Tributaria works through national campaigns and educational programs, particularly targeting primary schools. The cartoon characters of *Don* Fisco and the fiscally naive monkey *Mono* Titi explain the virtues of paying taxes to children and their parents. Impuestos also regularly runs events such as "Día de la Cultura Tributaria" (Day of Tax Culture) across the country. Billed as a day of family fun activities, these events communicate messages regarding fiscal responsibility, while promoting a positive feeling around fiscal inclusion. Another hugely popular event is "La Factura de la Felicidad" (The Receipt of Happiness), a national lottery where all receipts from transactions that include VAT are entered into biannual sweepstakes with prizes such as refrigerators, televisions, and cars. These contests create an incentive for consumers to demand receipts from vendors and companies, encouraging them to take part in transactions that involve VAT.

In an effort to resonate with the half of the population that self-identifies as belonging to an indigenous group, the educational and promotional materials of Creando Cultura Tributaria draw on highland, indigenous notions of exchange, solidarity, and well-being. For instance, the stated aim of Impuestos is to help contribute to an improved quality of life for all Bolivians in order to *vivir bien* (live well). *Vivir bien* is a politicized term that invokes a purportedly indigenous approach to life, a philosophy of living in harmony with fellow humans and mother earth (*Pachamama*). This language specifically references the Aymara- and Quechua-speaking highland, indigenous groups and their rural, *ayllu* communities. In explicitly linking taxpaying to highland indigenous notions of reciprocal exchange, and the outcome of paying taxes to the realization of *vivir bien*, the government is working to imbue taxation with a particular kind of morality, that is, an ostensibly indigenous morality. Within this narrative, they also depict indigenous groups as intrinsically suited to paying taxes, since they are accustomed to the notion of positive reciprocity through their 'ethnic economy' (Harris 1995), which is organized around the exchange of goods and labor and mutual aid (*ayni*), and are 'intuitively' more committed to *vivir bien* than their non-indigenous countrymen (Gudynas 2011). While the phrase *vivir bien* is a recent creation of Aymara indigenous intellectuals, rather than part of indigenous everyday culture (Spedding 2010), it does belong to the language of the indigenous rights movement. Its adoption by Impuestos thus works to create a national project inclusive of indigenous social movements.

On the whole, the population of recent rural-to-urban migrants discussed here welcomed the political inclusion that they were experiencing under Morales's government. However, they worked to retain control over what this inclusion should entail, especially with regard to taxes. Their historical experience of paying tax is a crucial aspect of their current approach to fiscal demands. The taxation of the indigenous poor had previously been built on a relationship of exploitation rather than equal inclusion. From the mid-sixteenth century to the mid-nineteenth century, the rural poor carried the heaviest tax burden in the country (Platt 1982b). Although the revival of silver mining during the second half of the nineteenth century and a boom in the tin industry allowed the state to tax the lucrative mining industry, the rural sector remained a crucial, albeit secondary, source of fiscal revenue. Colonial and republican governments (established post-independence from Spain in 1825) collected tax through both cash (*tasa*) and labor (*mit'a*). The *mit'a* was particularly onerous, requiring one-third of the indigenous male population to work in the mines in return for meager compensation. During colonial and later republican days, this slave labor was offered to private mining companies as a form of state subsidy, which meant that much of the labor extracted through *mit'a* was not even used to fill the public coffers (Sieder 2002). Importantly, these tribute payments were not exchanged for citizenship; instead, complying with them ensured protection from state violence and the confiscation of land (Langer 2009: 539). In fact, these payments were characterized more by relations of extortion than reciprocity. Olivia Harris (1995) has emphasized that many *ayllu* communities not only paid taxes because they had to, but also, given the broader context of colonial oppression, desired to pay some taxes because they imagined that this was the only way to secure their rights to the land, specifically through the creation of official documents (many of which rural communities treasure to this day).

Alongside exploitation and the protection of land, another topic of taxation in the regional literature has been that of the relationship between the communal efforts to pay taxes and the survival of the Andean *ayllu*. Both Ricardo Godoy (1986) and Harris (1995) have argued that the communal tax burden during colonial and post-colonial times was crucial to the continued existence of the *ayllu* community, as it cemented an organization of interdependency. When the state levied taxes on an ethnic group, internal resources were mobilized so that all members of the community, including the sick, disabled, old, and landless, were protected from eviction for non-compliance (Godoy 1986: 730). Tristan Platt (1982a) has also suggested that the rural population favored early colonial fiscal systems that taxed communities as a whole over individual land taxes. As such, tribute payments protected land and allowed for the consolidation and maintenance of non-state structures, such as the *ayllu*. While rural taxes have not been paid since the agrarian reform of 1953, I propose that the centuries of exploitation, previous tribute models, and fiscal strategies of the *ayllu* are key to understanding contemporary responses to a fiscal model of reciprocity and the linking of tax payment with independence.

Based on their ethnographic work on fiscal cultures in Africa, Jane Guyer (1992), Janet Roitman (2005, 2007), and Kate Meagher (2018) have made similar arguments about the importance of recognizing multiple and at times diverging trajectories of the historical emergence of tax use and ideas of representation and democracy. Meagher argues that in many African nations "direct taxation has a historical association with oppression rather than political accountability" (ibid.: 3). This also resonates with the work of Mohawk sociologist Kyle Willmott (2020), who details the resistance of indigenous people in Canada to the assimilationist project of tax-based citizenship by the settler state, and the cruel predicament of having to pay for one's own subjugation. As in Bolivia, these examples demonstrate that paying tax does not always confer citizenship and representation or mark positive inclusion. Taken together, these case studies directly contest the existence of a universal fiscal logic of reciprocity and instead evidence a parallel theme—the association of fiscal systems with exclusion and oppression.

Anthropology and Reciprocity

Theories of exchange within anthropological literature mainly address the divergence or commensurability of market and non-market exchanges, as well as the underlying faulty assumptions of this division (Bloch and Parry 1989; Mauss [1950] 1990; Parry 1986; Sahlins 1972). However, few ethnographically grounded discussions exist on the exchanges that take place between the state and its citizens—and specifically fiscal stories—despite the fact that taxes are often construed in political philosophy as *the* "founding economic transfer" (Roitman 2005: 27). The work that does exist tends to draw on reciprocity and, by extension, on the idea of a secular and rational Hobbesian social contract.[3] In fact, I would argue that this notion of tax as a relationship of reciprocity is very much rooted in a liberal version of the social contract, whereby individuals consider their relationship with the state from the perspective of a 'fair deal'. Twentieth-century contractarians, such as John Rawls (1971), have moved decidedly away from the idea of a historical social contract (a more Lockean approach) toward hypothetical consent (more in line with the Kantian 'possible consent'), 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. In spite of this, the social contract continues to be premised on assumptions about ideal state-society relationships, including an ethics of reciprocity. As Nicholas Thomas (1991: 56) has argued in his criticism of anthropologists' relationships with 'the other', the discipline's focus on reciprocity in theories of exchange marginalizes questions of power. Yet apart from a few interjections, such as David Graeber's (2001: 217) characterization of the concept as the bluntest instrument of all (see also Narotzky and Moreno 2002), 'reciprocity' remains a common way for anthropologists to theorize research participants' understanding of their relationships with the state and each other.

Unsurprisingly, reciprocity has been a recurring theme in the small field of the anthropology of tax. Mireille Abelin in Argentina, Emanuela Guano in Italy, and Lotta Björklund Larsen in Sweden are three anthropologists who have written important works about fiscal relationships from taxpayer perspectives. Each of them demonstrates that in the fiscal systems they researched there existed a deeply embedded principle of reciprocity. This was true both on a structural level and in the thinking of actors, whether they perceived it to be succeeding or failing. Abelin (2012: 337) describes how her wealthy Buenos Aires interlocutors justified not paying tax, claiming that "nothing is given in return"; instead, their money disappeared in webs of corruption and poor institutional management. Guano (2010) outlines how her Italian research participants' rationalized their tax evasion as a correction of a lopsided exchange created by a poorly managed state. Similarly, Björklund Larsen (2018: 127) writes how middle-class Swedes were keeping imagined accounts with the state and other people in the community, buying or providing services 'cash-in-hand' to stabilize a perceived deficit back in favor of the taxpayer. The theme of reciprocity runs through the logic used by research participants in all these examples, and it is also expressed in the wider analyses of the authors. While recognizing the integrity of the ethnography presented by these anthropologists, the present data from Bolivia offer a divergent perspective, which in turn demands that anthropological analyses of fiscal systems take care not to make assumptions regarding the role of reciprocity in any given tax system, or indeed the presence of social contract thinking more broadly.

Discussions of taxation are also inextricably intertwined with theories about citizenship. 'Economic citizenship'—defined by Janet Roitman (2007: 189) as economic relationships instituted between individuals or communities and the state that people imagine and enact—understands citizenship not solely as conferred by the state, but as a position within a web of complex economic relationships. Building on, among others, T. H. Marshall's (1950) proposition that full or partial citizenship is often an effect of an individual's economic position within a society, and that different classes have historically had access to varying levels of citizenship, economic citizenship is exactly about exploring the heterogeneous economic positionalities that exist in a given society. Using economic citizenship, I want to draw particular attention to the varying types of fiscal exchanges that are available to different citizens, not just in terms of how their economic activity exposes them to some but not other taxes, but also how varying exchange logics, including reciprocity, are invoked and operate depending on the positionality of the perceiver.

Fiscal compliance, and even obligation, has historically been a common requisite for, and constitutive of, citizenship (Roitman 2005: 27). However, as mentioned earlier, although tribute obligations in Bolivia were crucial to how the colonial government grouped and labeled people, many fiscal categories denied, rather than conferred, citizenship. Harris (1995: 354) has argued that for much of the colonial period in Bolivia, the term 'Indian' denoted a fiscal status rather than an ethnic identity, with the extraction of tribute trumping perceived ethnicity as an organizing principle of society. Yet just as in many colonial contexts, these 'Indians' were far from citizens: paying tax protected land and allowed for the continuation of life beyond the state. The ethnographic data of this chapter will demonstrate a level of continuity with these earlier fiscal experiences. My research participants did not pay taxes in exchange for deeper citizenship; instead, their goal was to further a different type of economic citizenship, one that offered distance and independence from the state.

Paying Tax in Primero de Mayo

The neighborhood of Primero de Mayo is located on the outskirts of the midsized city of Cochabamba. It belongs to District 9, a rapidly urbanizing and expanding zone. Most of the inhabitants of District 9 are recent migrants from surrounding rural areas, many of whom still have land back in their home villages (*ayllu* communities) and migrate seasonally to plow, sow, and harvest their fields. They are all members of their local unions and neighborhood associations, and a majority have consistently voted for Evo Morales's party, Movement for Socialism (Movimiento al Socialismo). In addition to relying on produce from the fields in their home villages, they make their living as day laborers on construction sites (men), as domestic servants (women), and by trading in the large marketplaces in the city (both genders, but primarily women). Income is irregular and insecure, and people constantly worry about their future and that of their children.

Consisting of a variety of self-built brick and cement houses, Primero de Mayo climbs up the dry hillside of the otherwise green valley in which Cochabamba sits. Only the streets by the marketplace, school, and health center are paved. Few houses have running water, and the sewage system is minimal. Overall, it is a place of basic amenities, yet it is rapidly expanding and a popular place to buy real estate due to the still low property prices. In order to tell the story of the economic citizenship of its inhabitants in reference to taxes, and their response to a model of reciprocity, I will explore two fiscal exchanges that people entered into: commercial license tax and property tax.

Doña *Hilda's Commercial License*

It was a hot afternoon, and *Doña* Hilda shifted the parasol attached to her wheelbarrow of watermelons to create a bit more shade for the two of us. She had parked her wheelbarrow on a corner of a residential yet busy street in the wealthy north district of the city. At the bottom of the road, we could see that a couple of members of the *guardia municipal* (municipal law enforcement) seemed to be hassling two female street vendors. After some time, the women packed up their wheelbarrows of goods and walked up half a block, only a few minutes later to return to their original spots and continue trading. *Doña* Hilda explained that although these two vendors lacked official permits, they paid a daily unofficial fee (*sentaje*) to the local *guardia municipal*. In return, they received a *boleta rosada* (pink ticket), which meant that they were able to sell, but occasionally had to participate in the 'theatre' of being moved along.

Ambulatory vendors—or *ambulantes*, as they are generally referred to in Bolivia—make up a majority of traders in the city. They have their regular haunts, which they can visit if they pay their *sentaje* to the local *guardia municipal*, and also spend a lot of time moving around the city with their merchandise. *Doña* Hilda was an *ambulante*, but she had spent much of the previous year attempting to regularize her status through securing and paying for a commercial trading license (*patente*) which would enable continued, secure selling on her own little corner.

The Intendencia is the section of the municipal/mayoral office (*alcaldía*) that manages commercial spaces, including awarding *patentes*. It is also responsible for health and safety inspections and food and alcohol licenses. During my time in the field, the Intendencia was run by the infamous Luz Clarita (Luz Rojas), whose predilection for closing down businesses over minor offenses, alongside her rumored relationships with a famous gangster, El Tancara, and the mayor himself, had earned her a certain reputation. In the form of the *guardia municipal*, the Intendencia is a constant presence on the city streets. The *guardia municipal* patrol the marketplaces, checking to ensure that the scales of vendors work correctly, that basic sanitation is maintained, and that selling takes place only in designated vending zones and by people who hold the *patentes* to sell in those spots or 'pitches'.

As an *ambulante*, you are on the lowest rung of the market hierarchy, while those with permanent pitches (*puestos fijos*) within the closed markets are at the top. The pitches within the always busy and famous marketplace La Cancha are prime real estate: spots in the electronics section (Miamicito) fetched as much as $92,000 in 2018. Individuals and families that were in possession of the *patentes* for these spots did not willingly follow the regulations and return them to the Intendencia so they could re-enter the official queue, but instead rented them out or sold them on the black market. That there existed an illegal trade in *patentes* was well known in the city (Goldstein 2016), and with the added stories of corruption in the Intendencia and municipal government, *ambulantes* like *Doña* Hilda felt that their chances of getting a permanent pitch were very slim. The second tier in the market hierarchy included those who had secured a sublet of a *puesto fijo*, or who had first-hand leases on designated pavement and street sections. The bottom tier, the *ambulantes*, were constantly negotiating these already claimed spaces in hopes of gaining temporary access to good selling spots. Their relationship with other vendors, who felt they were encroaching on their selling zones, was on the whole far more acrimonious than their relationship with the *guardia municipal*.

In order to secure a first-hand lease on a vending spot, you had to sign up for one with the Indendencia and then pay a 'down payment' and yearly *patente*. While these fees were not insignificant, neither were they exorbitant, and were generally thought to be worth the extra outlay as it protected one's selling spot, allowing one to build long-term relationships with customers and protecting one from the negative and tiring experience of being moved on by other vendors or the *guardia municipal*, or occasionally having goods confiscated by unpredictable *guardias*. It also allowed vendors to join the market sellers' union (Federación de Comerciantes), which had significant political influence, including with the *alcalde* (mayor), and the ability to protect its members. This was a larger collective of which people aspired to be a part and were willing to pay into. At the time of fieldwork, membership for the Federación was a hefty one-off fee of 1,500 Bolivianos (Bs) (approximately $217), a month's wages for most of its affiliates. In addition, there were regular charges of 50–100 Bs ($7–$14) toward specific purposes. In spite of this, affiliation with the union was attractive to *Doña* Hilda: "They fight for you, defend you, and help you. They go on marches." The Federación was deemed to offer better long-term protection for its members' interests than the government.

For years, *Doña* Hilda had visited the Intendencia with the hope of securing a license for a *puesto*, but with no luck—until one day when she got a message from a friend of a friend who worked in the Intendencia. Apparently, a female trader had died, leaving her spot without a leaseholder. The *puesto* had been temporarily closed as there were years of unpaid fees associated with it. *Doña* Hilda rushed to the Intendencia and managed to claim the *patente*. She had to pay 4,500 Bs ($652) to reopen the spot and then 3,500 Bs ($507) to put her name on the license. After this, her yearly *patente* would be another 250 Bs ($35). Despite the significant upfront payments, she was in no doubt that it would be worth it. The problem was that the process was slow and delicate: she had already spent six months waiting for the paperwork to clear and expected to wait at least six months more before the *puesto* would be fully transferred to her name. In the meantime, it was crucial that the process was kept secret so that none of the other *ambulantes* or vendors with *puestos* in the area would find out about her shift from 'informality' to 'formality'. *Denuncias* (complaints or objections) to the Intendencia from other vendors could significantly delay, or even completely halt, the process. While *denuncias* could of course be rooted in genuine concern for trading or hygiene standards, they were often wielded by vendors in battles over selling spots and against competitors. *Doña* Hilda was understandably worried that if news leaked out about her luck in getting a *patente*, jealous vendors might try to stop the process in order to acquire the site themselves.

Doña Hilda's situation was very common. Most *ambulantes* wished to enter into an exchange of *patente* payments for the right to sell, and, echoing the logic of tribute payments, the right to space, livelihood, and being left alone. However, the current situation meant that there was in effect a limit to the number of vendors who could have this particular fiscal relationship with the state. The informal *sentaje* payments to the local *guardia municipal* acted as a proxy tax, but as other vendors did not recognize the rights that these awarded, their benefit was very limited. In previous years, the *sentaje* had in fact been an official exchange, offering a daily license to *ambulantes*, but this was changed by Luz Clarita when she came into office in 2015. In an interview with Luz Clarita, she explained that she had put an end to the *sentaje* as these payments legitimized a practice that she considered illegal and undesirable (pers. comm., April 2018).

Both Roitman (2007) and Guano (2010) have shown that in their field sites in Chad and Italy, respectively, not paying a commercial license as a trader was an act of resistance to a state that the traders perceived to be violating its obligations to its citizens. While this may have been an option for holders of permanent pitches (*puestos fijos*) in the large markets, who indeed felt ignored by the state, a majority of traders desired official recognition and the power and benefits that came with it. In fact, one of the reasons to be legitimate and enter into a formal exchange of obligations was that it provided the option of enacting resistance through *not* paying.

For *Doña* Hilda, paying her commercial license tax enabled her to carve out a legitimate and protected space in the city where she could earn a living. It also conferred the right to become a member of a larger collective, the Federación de Comerciantes, one that could reproduce a political structure within which she felt represented. *Doña* Hilda did not believe that the payments she made in exchange for her *patente* would go toward paving the roads in Primero de Mayo; that money, she said many times, would go toward parties that Luz Clarita hosted. Instead, she told me, the roads would be built by her neighborhood association and, if they were lucky, with some money from IDH. This stream of funding from the tax on hydrocarbons was what most people generally believed covered the cost of any public works in the country, as well as their recently established benefits (the second is indeed true, and widely advertised as so).

Don *Aurelio and* Doña *Roxana's Property Tax*

While *Don* Aurelio and *Doña* Roxana had only recently moved into their house, they had spent over six years working toward securing the correct paperwork for their plot of land and hoped to be able to register it soon in the *catastro* (land registry). Once their plot was fully registered, they could pay the first tax on their property, something they were eager to do as this was widely looked on as the ultimate proof of ownership.[4]

In Primero de Mayo, taxes on property were not paid in exchange for services, but instead in exchange for rights—in particular, the right to one's land. This included the right to live securely in one's home, to have a space in the city, to derive profits from one's property, to be recognized as part of the urban zone, and to have recourse to the law. While land in Primero de Mayo was relatively cheap and finding a plot for sale very easy, property ownership, in contrast, was marked by constant insecurity. The state, powerful actors within the property market, neighbors, and even relatives—all were viewed as potential threats to a person's property. Having yearly receipts from Recaudaciones—the branch of the municipal office (*alcaldía*) that collected tax on real estate (and where the queues were long)—that proved you had paid tax on a property was, according to both research participants from District 9 and officials working for the *alcaldía*, the most important evidence in any claim to a property. "Él que paga los impuestos, él es el dueño" (he who pays the taxes is the owner) was a common local refrain.

Most inexpensive plots on the outskirts of the city were acquired through an intermediary—the *loteador* (divider of plots). A *loteador* would buy a large stretch of otherwise unusable land cheaply from a landowner and divide it into smaller plots, which would then be sold. The actions of the *loteadores* were often at the root of subsequent problems that property owners faced when attempting to regularize their land and homes. These actions included selling the same land twice; drawing up private documents that did not include all the necessary details (such as a notary's signature) to elevate them to a public document fit for tax registration purposes; or selling 100 percent of the land as individual plots when in fact 44 percent of a given urban zone must be preserved for roads, green space, and public amenities. Many recent arrivals from rural areas bought plots of land from *loteadores* only to discover later that they were not the sole claimants to the land. This could lead to years of disputes, locking people into a bureaucratic labyrinth that often ended with one or several parties losing their homes or considerable sums of money. In 2018, a dispute in the town of Sacaba, part of the wider metropolitan area of Cochabamba, resulted in houses being found 'illegal' and bulldozed down, to the dismay of their inhabitants. The insecurity that comes from not having one's property registered in the *catastro* or being able to provide tax receipts is real.

Don Aurelio and *Doña* Roxana had not bought their land from *loteadores*, but living in a wider context of property disputes, they felt strongly about having the paperwork to prove that they were the legitimate owners. They had secured their land through a small cooperative made up of a group of people who all originated from the same rural province. The cooperative had bought a section of land from a large estate, divided it among its members, and then sold the remaining plots to any interested party. The land still held the designation of 'rural', meaning that it was relatively cheap but also lacked the superior services and infrastructure that urban zones got, or should get. Like many before them, the cooperative's members set out to change the use of their land. To do this, they had to submit an urban development plan (*plan sectoral*) to the *sub-alcaldía* office of District 9 demonstrating the proposed layout of the area, including the locations of suggested roads and green spaces. Not until their small cooperative received urban status could they move on to officially dividing the land into individual plots and create corresponding deeds. Once these individual titles were created, the *sub-alcaldía* could determine the value of the property and enter it into *catastro*, after which the owners could begin paying the associated tax. Paying this tax would guarantee their property rights, carve out a space for them in the urban landscape, protect them from disputes and loss, and allow them to profit from their property and land through letting arrangements or sales. In addition, once this level of 'formality' had been achieved, the cooperative could become an official neighborhood association (*junta vecinal*) and, as such, affiliate with the area's neighborhood council (OTB, Organizaciones Territoriales de Base). OTBs manage community relations as well as many significant external relations involving local and national government and influential unions.

Paying property tax was, however, not a straightforward matter. Ximena, an architect employed by the *sub-alcaldía* who was charged with the infrastructural expansion and maintenance of District 9, spent most of her working time assisting people with the registration of their properties in *catastro*. She explained to me that the barriers people faced when attempting to register their property were often too significant to overcome (pers. comm., May 2018). In the spring of 2018, only 20 percent of property in District 9 was registered for tax purposes; among the remaining 80 percent there was certainly a portion who had little desire to enter into any fiscal relationship with local or central government (Sheild Johansson 2018). However, alongside this group there existed a growing number of people who wished to enter their plots into *catastro* and thus regularize their property-owning status. Ximena herself acknowledged that entering any property into the *catastro* was a bureaucratic feat demanding time, money, good levels of literacy, and, most importantly, perseverance. More often than not, she lamented, people simply gave up. Ximena further admitted that due to the ever-growing population of District 9 and the desire by its residents to pay property tax, the office often stalled new registrations: papers remained *en trámite* (in bureaucratic processing) for long periods. This was because the small office was completely overburdened and understaffed, and therefore reluctant to create more taxpayers in District 9—all of whom could subsequently make claims on the local government.

Doña Roxana and *Don* Aurelio were thus keen to pay property tax, but obstructed from doing so by the local property market, bureaucratic barriers, and the under-resourced *alcaldía* office. Similar to the tribute payments made historically by the rural community from which they both originated, paying property tax and keeping the papers produced through payment were acts that protected land. Like *Doña* Hilda, they did not believe that any tax payments they made would return to them in the form of services or improvements to local infrastructure. That money, they said, would be devoured by corruption.

This contrasted with other payments that people in Primero de Mayo made in order to finance their communal worlds, such as paying dues to their unions (as *Doña* Hilda was about to do to the Federación de Comerciantes) or neighborhood associations (as *Doña* Roxana and *Don* Aurelio did to their almost established *junta vecinal* and hoped to soon do to their local OTB). These payments resulted in the material transformation of the local area and enabled political representation in various powerful arenas.

Taxes for Independence

Anthropologists working elsewhere have noted similar logics among taxpayers, that is, the idea that fulfilling obligations of citizenship allows one the right to make a life beyond the state. For instance, Roitman (2007: 204) finds that in Cameroon rights have been construed not necessarily in reference to the welfare state: "The right to accumulation and the right to access wealth are the primary allusions to the constitution and enactment of citizenship." This chimes with Andrew Gordon and Trevor Stack's (2007: 121) argument that "rather than thinking of citizenship simply as a ground for making claims on States … citizenship can be conceived … in the sense of room for manoeuvre [including] the economic freedom to pursue livelihoods" (cited in Roitman 2007: 204). Tom Goodfellow and Oliver Owen (2018) describe a somewhat similar situation in Lagos, Nigeria, where paying property tax is also a way to secure property rights in the context of fragile legal claims by the lower socio-economic segments of society. It is clear that people in Bolivia are not unique in their approach to fiscal relations as perhaps something other than a social contract of reciprocity that will bring about a collective on a national level. All these examples demonstrate the desire to pay tax in order to secure a level of independence and security, a theme that is particularly salient in post-colonial societies.

That being said, the rejection of reciprocity does not preclude the experience that the fiscal system was one of exchanges. In particular, both property tax and commercial license tax in Cochabamba garnered desired returns in the form of rights to space in the crowded urban environment. However, my interlocutors did not view these returns as part of a reciprocal relationship with the state; rather, they imagined them as an extension of historical tribute payments that they made to protect land and livelihood and to remain at arm's length from the state. Crucial to this population's rejection of the state's offer of a fiscal model of reciprocity was that the fact that they did not conceive of paying taxes as an act that would bring about a collective society. In other words, taxes were not imagined as an instance of what Maurice Bloch and Jonathan Parry (1989) describe as long-term cycles of exchange that are concerned with the reproduction of the social and cosmic order. This might appear surprising, as fiscal systems generally claim to be all about the production and reproduction of particular social orders, the Bolivian one being no exception. Of course, historical tribute payments did reproduce a particular political and social order, and more contemporary fiscal activities certainly do so as well. However, this order did not conform to the collective world that the Morales government wished to create, nor was it at the heart of the social, political, or cosmic order that people lived within. Instead, for the highland indigenous population of Bolivia, paying tax was—and still is—an act that allows for non-state and alternative social and cosmic orders to be protected and thus produced and reproduced.

As much as the population of Primero de Mayo actively sought to pay some taxes, they avoided others whose logic was based solely on a reciprocal relationship with the state, the main one being income tax. Income tax is collected by Impuestos, where the lines are typically short and those in line belong to the middle classes. From the perspective of my research participants, paying income tax offered no obvious benefit or relevant moral purpose, only the promise of a reciprocal relationship through which a new national collective might emerge. While paying toward a greater good or an imagined collective was, as discussed, a familiar concept to most people—which they did regularly to their unions and neighborhood associations—a reciprocal relationship with the state did not make sense or hold much appeal. In order to pay any tax to Impuestos, a person or business needs a tax identification number (NIT, Número de Identificación Tributaria). People were wary of registering for an NIT as it would bind them into a long-term relationship with Impuestos, absorbing them into a dreaded online system and, by extension, a fiscal relationship with potential future governments that might, unlike Evo Morales, not be on their side. In rejecting Impuestos, the inhabitants of Primero de Mayo rejected the model of reciprocity—couched in the language of *vivir bien* and indigenous exchange logics—that the government had offered them. In doing so, they rejected as well a long-term fiscal relationship with the state. Instead, they paid taxes to maintain independence *from* the state and the ability to make a living *despite* the state, in this way bringing a level of security and predictability into their lives.

Conclusion

With these two examples—commercial license tax and property tax—I want to offer insight into the complexity and often surprising content of fiscal relationships in contemporary Bolivia. My research participants did not talk about taxes, such as income tax, property tax, VAT, and council tax, as a bundled revenue stream paid to the state in return for public services and infrastructure. In other words, what might be conceived of as one large exchange between the state and its citizens was in fact experienced by the local population as radically differing exchanges, some of which they were keen to enter into and others that they avoided, each individual tax being scrutinized for its particular exchange power. In Primero de Mayo, the population made efforts to register and pay for commercial license taxes and property taxes as they found that fiscal complicity in these areas offered the security and freedom they needed to make a life beyond the state. On the other hand, the said population worked to evade income tax and VAT as these hinged on a rationale of reciprocity—an exchange logic that they thoroughly rejected.

I argue that the analytical act of disaggregating the Bolivian fiscal system makes visible the perspectives and motivations of taxpayers and their rejection of a fiscal model of reciprocity, while offering insight into their economic citizenship. Various cultural, political, and socio-economic factors countered the logic of the fiscal model of reciprocity that the central state promoted to its citizens. First, public services were thought to be funded through taxes on resource extraction such as IDH, not through taxpayer contributions. Second, historical experiences of tribute models greatly influenced the population's approach to taxes as a payment that resulted in the right to be left alone, rather than economic and legal inclusion. Third, both local and central governments were deemed by most to be marred by endemic corruption, meaning that there existed little trust in how public funds were handled. Finally, the fear of an unstable future was a persistent concern of these recent rural-to-urban migrants. Although the then central government was believed to be on the side of the people in Primero de Mayo, most of my interlocutors felt this might be transitory and that they could suddenly find themselves out of favor, making them cautious about entering into any long-term, binding relationship with the state.

More generally, my argument is that the relationships created and imagined through taxes may not fit neatly into models based on reciprocity, and that in examining any fiscal system we should be cautious in assuming the underlying logics and motivations of its participants. An anthropology of tax must work to disaggregate fiscal systems, pay attention to the socio-economic relationships and positionalities that are produced by fiscal structures, and examine the multiple logics that inhabit tax exchanges. These underlying logics can only be understood through an appreciation of a wider context of what Anna-Riikka Kauppinen (this volume) calls "the broader universe of transfers"—that is, the many financial flows and social transfers that matter to our research participants, such as payments to unions and neighborhood associations, or to churches, as Kauppinen discusses. In closing, it is essential that anthropological investigations into tax recognize the genealogy of tax cultures in a given field site and be particularly sensitive to how historical experiences of tribute collection, colonialism, and power inequalities shape contemporary fiscal subjectivities.

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Notes

1. The focus of this research project was fiscal relations, and its aim was to foreground the perspective of recent migrants as they encountered urban tax systems. Methods included participant observation and multiple structured and semi-structured interviews with the inhabitants of Primero de Mayo, Cochabamba. In addition, employees (including key figures) of several tax agencies were shadowed and interviewed. Names of individuals have been changed, and all translations are my own, unless otherwise indicated.
2. Bono Juancito Pinto is an in-school grant of 200 Bolivianos (Bs) per year (circa $28). *Renta* Dignidad is a benefit of 200–250 Bs per month (circa $28–$35) for over-sixties on low incomes. Bono Juana Azurduy is a maternity and infant grant that totals 1,820 Bs (circa $263). These are non-contributory benefits instituted between 2006 and 2008.
3. Cf. Sahlins's (1972) critique of Mauss.
4. Previous to the individual plots being entered into the land registry, the cooperative paid a communal tax on the larger area of land, then still designated as rural. While this offered a degree of legal protection to the members of the cooperative, should there be a challenge to their ownership of the land, it provided limited security for the individual households.

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Chapter 2

God's Delivery State

Taxes, Tithes, and a Rightful Return in Urban Ghana

Anna-Riikka Kauppinen

> Render to Caesar the things that are Caesar's;
> And to God the things that are God's.
>
> — Matthew 22:21

"Boys come home! Now! Stop wasting my money!" Elikem[1] shouted at the television screen. We were at the office of Mepex, a Ghanaian media company, watching the last group stage match—Ghana vs. Portugal—in the 2014 FIFA World Cup. Ghana was about to lose 2–1. Contrary to the 2010 World Cup in South Africa, where Ghana nearly reached the semifinals, the first African team to do so, its performance in the 2014 tournament in Brazil was marred by

Notes for this chapter begin on page 55.

recurrent scandals. Besides the defeats, negative stories circulated around the team. Allegedly, the government had 'airlifted' $3 million in cash to the players, who had demanded this money as their appearance fee (BBC 2014). On top of the large sums of money, I heard rumors about government ministers who had flown over a number of unaccounted for guests, suspected of being the officials' mistresses, at public expense. While Elikem was leaning forward in his chair toward the television screen and looking genuinely frustrated—implying that his money, namely, tax payments, was wasted to support a poorly performing football team—our boss Sammy was leaning back in his chair with his eyes glued to his phone screen, looking disengaged. "It's only those who pay taxes who shout at the players," he remarked in passing, causing an eruption of laughter.

Sammy's comment struck a chord. While Elikem had paid taxes throughout his career in various large companies before he joined Mepex, Sammy had neither registered his company nor paid taxes since quitting his corporate job many years ago. Although his company looked like a 'formal sector' enterprise with an air-conditioned office, fast broadband, a receptionist, and a group of smartly dressed young people working for business partners, the company existed in the informal sector. A few weeks earlier, I had asked Sammy about a certificate on the wall claiming that the company was an NGO. The office building looked like a residential house with no signboard or website. Sammy said: "If I mount a signboard, the tax people would come. I won't pay. I prefer paying my tithe. At least the church is building something—schools, hospitals, even universities."

Elikem and Sammy were structurally relatively well-off middle-class Christians with contrasting attitudes toward taxation. As a devout born-again Charismatic Pentecostal Christian who was training to become a pastor, Elikem viewed paying taxes as a Christian duty commanded in the Bible. After all, Jesus had explicitly instructed his disciples to "give to Caesar what belongs to Caesar, and to God what belongs to God," the verse Elikem would quote when trying to persuade Sammy to register the company. Christians were hence divinely obliged to pay *both* taxes *and* tithes, notwithstanding the sentiment that taxes were 'wasted' by the government. Sammy, for his part, was an elder in his Charismatic church who dutifully paid his tithe but refused to pay taxes. Elders were esteemed figures generally known for their exemplary Christian leadership and, oftentimes, significant material contributions to the church community. While my colleague Aba, who was Sammy's personal assistant, and I found Sammy's position as a church elder amusing, given that he drank alcohol, had many girlfriends, and engaged in other vices far from the commonly upheld ideals of a pious born-again Christian, his refusal to pay taxes but contribute monthly tithes was intriguing. How did Sammy and Elikem conceptualize the efficacy of these different types of payments? What was the broader, contested universe of monetary transfers in which the efficacy of taxation came into being?

I take up Sammy's comment on the visible, tangible 'returns' of paying tithes as the starting point to make an argument toward a new anthropology of taxes and taxation. I explore taxes paid to the government and tithes paid to the church as mutually constitutive monetary transfers, which state authorities and the Charismatic Christian middle-class citizens at the center of this chapter[2] compare along a metric that I call a 'rightful return'. Building on Ferguson's (2015) notion of a 'rightful share' as the lens to view new distributive policies emerging in Southern Africa, including direct cash transfers to create new structures of access to the nation's wealth, the politics of rightful return sheds light on the kind of demands that emerge from the perspective of the taxpayer and the tax evader. Especially useful for the present analysis is Ferguson's proposition of a 'share' in the nation's wealth as an alternative form of social transfer that materializes a demand for fairness and justice, going beyond the binary opposition often drawn between market exchange and 'the gift' in anthropological theory (ibid.: 26). Engaging the anthropology of sharing, Ferguson's rightful share grants a more agentive stance to the bearer of demand, which classic Polanyian accounts of redistribution tend to neglect by focusing on "nonreciprocal apportionment" (ibid.: 231n24) or social assistance and aid. In a comparable vein, a rightful return expresses the citizens' demand that the state transform taxes into a public good, which, I argue, entails a deeper demand for the state to emerge as a competent provider of these goods.

This demand does not express the moral entitlement of middle-class salaried professionals seeking to fashion themselves as good Christians, nor does it convey altruism, charity, generosity, or the gift, for that matter. It expresses a demand for a well-functioning state that is able to 'deliver' and that provides its citizens with adequate infrastructure to live what many call 'decent lives'. As this chapter makes clear, Ghanaian taxpayers do not consider themselves altruistic givers who demand gratitude from the state, the poor, and the disenfranchised. Rather, they desire to inhabit a state that delivers public goods, which, alongside roads and hospitals, can include a successful national football team. In this respect, the concept of the public good extends beyond distinct state 'deliverables', such as roads and clean water, into "those desirable ideals that are considered universally beneficial for everyone" (Bear and Mathur 2015: 21).

In post-structural adjustment Africa, both state and non-state actors are routinely involved in delivering public goods (Olivier de Sardan 2014: 400, 423). In recent years, African Charismatic Pentecostal churches, due to their rising popularity, have emerged as development actors, adopting 'state-like' functions such as providing social welfare and access to basic needs (Freeman 2012b). Including churches as part of the developmental complex is understandable in Africa, given the long history of Christian colonial mission churches' involvement in education and health care (e.g., Comaroff and Comaroff 1997). Following the particularly prevalent public influence of Charismatic Pentecostal

Christianity over the past 30 years of democratic transition and the liberalization of the public sphere (Asamoah-Gyadu 2004; De Witte 2008; Meyer 2004), churches in Ghana have become key agents in framing debates on developmental prospects and challenges, which post-colonial state agents previously controlled (Meyer 1998). Consequently, the competence of the state to mobilize tax revenue for the public good has become subject to comparison that citizens make to tithes paid to churches as transfers that generate specific types of goods: welfare funds to church members; church-built material infrastructure; and 'Christian' educational institutions and hospitals whose amenities church members expect to access.

Taking this comparison as the ethnographic starting point, this chapter focuses on fiscal debates that occur at the state-church interface in Ghana's capital Accra. In so doing, I bring together insights on fiscal regulation in Africa (Guyer 1992; Meagher 2018; Roitman 2005, 2007) and recent debates on 'Charismatic giving' in the anthropology of Christianity (Coleman 2004, 2011; Haynes 2013; Klaits and McLean 2015; Lindhardt 2009; Premawardhana 2012). In Ghana, for various interlocking historical reasons, tithes have become the 'meaningful other' to taxes, which makes Charismatic Pentecostal churches an important component of the institutional complex that the analysis of taxation must take into account.[3] However, instead of suggesting that tithing has become "a new form of taxation" (Piot 2012: 113), I draw attention to how people negotiate the limits of the church to deliver the 'greater good' and retain a sense of taxes as generative transfers that cannot be replaced by tithes. Given the comparisons people make between churches and state agencies as institutions that deliver public goods, the tithe enters the same universe of transfers as taxes and mobilizes demands for a rightful return. Their co-existence as terms of reference in the same on-the-ground debate around the public good demonstrates that people evaluate the state's capacity to deliver in relation to other institutions and transactional modes. The Ghanaian tax-tithe comparison therefore fleshes out a conceptual space for the role of religious institutions and spiritually motivated transfers[4] in the emerging anthropology of taxes and taxation (Björklund Larsen 2018; Peebles 2012; Roitman 2005; Sheild Johansson 2018). Consequently, one possible task for the anthropology of taxation is to identify distinct transactional modes, including tithes and other levies, that shape popular concepts of, and attitudes toward, formal state-sanctioned taxation, as well as evaluations of their efficacy.

To elaborate the notion of a rightful return, I first contextualize the conceptual interface of taxation and tithing in relation to recent state-led tax campaigns, such as "Ghana Beyond Aid," which recognize churches as exemplars of domestic resource mobilization. Next, I consider how tithes have acquired tax-like qualities by describing the ideal ethical visions of a divinely accounted for delivery state, which I discuss in relation to accusations of tithes being misappropriated by pastors. In conclusion, I suggest that the comparisons people make between taxes and tithes invite further reflection on how resistance to taxation, identified in various Africanist accounts of economic regulation (e.g., Meagher 2018; Roitman 2005), articulates with ideas and expectations of a rightful return. This reflection extends the anthropological analysis of taxation beyond the state-market nexus and revises economic models of the delivery state as an entity that merely conducts cost-benefit analysis. State delivery, as well as citizens' perceptions of the capacity of the state to deliver, can be subjected to multiple metrics of evaluation that engage the popular ethical imagination with other forces of generative potency (cf. Bear et al. 2015), which among the Ghanaian Christian middle class includes God as the locus of accountability.

The Public Good between God and the State

Toward 'Ghana Beyond Aid': Taxation beyond Fiscal Essentialism

In October 2018, the Ghanaian newspaper *Daily Graphic* reported that "only 1.5 million" Ghanaians paid taxes out of the 6 million estimated taxpayers (Ennin Abbey 2018). The news came as the Ghana Revenue Authority (GRA), the state agency responsible for collecting taxes, was embarking on a six-month campaign titled #OurTaxesOurFuture to widen the tax net, with particular attention being paid to the large informal sector. In the campaign messages broadcast via various media platforms, the informal sector was understood in its widest sense. In addition to roadside sellers, market traders, and kiosk entrepreneurs making ends meet, the campaign addressed the markedly elite and middle-class business owners like Sammy who hid behind charitable statuses to evade taxes. The GRA sent a strong message that tax evasion by the educated middle classes was particularly reprehensible. "It's the professionals rather who don't pay, although they should know better!" an official from the GRA cried out in a public forum organized on taxation in Accra in February 2019. Addressing the predominantly middle-class audience, he argued that the state needed tax revenue to provide the "development" that citizens demanded; citizens, for their part, had to fulfill their civic duty if they desired to "see development." Greater revenue through taxation, as the ruling New Patriotic Party (NPP) had stated when it assumed power in January 2017, ultimately contributed to creating "Ghana Beyond Aid." In May 2019, Ken Ofori-Atta, the NPP minister of finance, justified tax compliance precisely in this register: "It will be unreasonable on the part of responsible Ghanaian citizens to demand economic transformation if we cannot make domestic tax revenues a significant source of development finance for our country" (Benghan 2019).

"Ghana Beyond Aid" may be understood as a framing device for a specific type of public good—development realized through locally sourced finance. This is different from the kind of development materialized through foreign aid or funds borrowed from the International Monetary Fund (IMF), which has been a major source of Ghana's development finance since the African debt crisis of the 1970s. Although the finance minister appealed to citizens' calculative sense of costs and benefits, at its core, the slogan "Ghana Beyond Aid" is a statement of dignified nationhood. Such public statements establish a firm connection between taxation and citizens' ethics of responsibility: 'responsible citizens' are committed to national development that is financed by domestically mobilized pools of revenue instead of letting the fate of Ghana's developmental trajectory rest with foreign agencies like the IMF.

Ghana's public tax campaigns are part of a long history of struggles to mobilize public revenue in West Africa, where taxation had been closely tied to colonial modes of governance and resource extraction (e.g., Bush and Maltby 2004; Gardner 2012). As Jane Guyer (1992: 57) notes in her seminal piece on the comparative history of taxation in Europe and Nigeria, "the public revenue system is a powerful moral, political and economic theory of state and society" and deserves more attention in Africanist anthropology. This history has challenged anthropologists and historians to interrogate the very potential of taxation and 'tax bargaining' to emerge as the basis of the social contract and public accountability in post-colonial Africa (Nugent 2010: 64–65). Aside from the popular historical memory of taxation as a colonial extractive technique, which also applies to Ghana (Atuguba 2006: 8), the struggle to mobilize public revenue can derive from more specific pre-colonial dynamics of taxation as an index of free versus bonded labor (Roitman 2007: 196–197). The reasons for citizens' ambivalent attitudes and overt resistance to taxation, which Roitman (2005) terms 'fiscal disobedience', can therefore be manifold, which suggests that taxation engages a complex set of historical experiences that shape moral theories of public revenue systems.

Based on fieldwork in northern Nigeria, Kate Meagher (2018) has challenged the assumption of taxation in West Africa as a medium of public accountability, given the distinctive meanings attributed to formal sector fiscal contributions and wide inequalities in accessing public voice. Countering suggestions by international agencies like the World Bank that 'widening the tax net' to include the African informal sector would foster a 'healthier' social contract, she points out a number of Eurocentric assumptions in what she terms 'fiscal essentialism'. As Meagher notes, "informal actors contribute considerable resources outside the formal tax system for the provision of public goods …, including communal levies, tithes, and even extortion by public officials," while the majority "still receive very little in return" (ibid.: 5). Similar to Nigeria, in Ghana these sentiments of 'little return' intensified following the post-1980s structural adjustment programs, which decreased the role of the state in the delivery of public goods (Atuguba 2006: 29–30) and paved the way for other institutions such as NGOs, churches, and community-level associations to take charge of development projects (cf. Piot 2010: 135–136).

While the critique of fiscal essentialism regarding taxation as the medium of the social contract has received considerable attention, a less explored question is, what *does* or *would* make people pay taxes? Do West Africans simply reject taxation as a medium of social contract and turn to other levies such as tithes, which Meagher (2018) lists among the kind of monetary transfers that, directly or indirectly, contribute to the collective good? The answer seems inconclusive. For instance, informal sector sellers in Nigeria do not seem to oppose tax payments, which can be of different kinds, when paying taxes is understood as performed "in return for services" (ibid.: 11). Similarly, Atuguba (2006: 29) contends that the sense of Ghanaians as "tax averse" should not be taken for granted. He presents evidence of a willingness to pay taxes, even voluntary taxes, if one knows where the tax money is going and can see indications—such as roads, buildings, and bridges—of taxes materializing public goods. Hence, beyond the resistance to taxation, the productive potency of taxes to deliver public goods remains on the horizon. This seems to affirm Nugent's (2010) comparative analysis of the nature of the social contract. Despite neoliberal economic policies and state privatization instituted in the 1980s, Ghanaians continue to expect the state to deliver public goods—an expectation that conflicts with the visions of a neoliberal state promoted by multilateral agencies like the IMF. The problem, in this sense, is being able to trust the state to handle the tax money and to provide what I have proposed to call rightful returns.

Charismatic Pentecostal Churches as Models of Raising Public Revenue

The puzzle of why Ghanaians seem to evade taxes but are willing to pay tithes appears as two interconnected observations in Atuguba's (2006: 35–36) study:

> A great percentage of Ghana's Christian population … pay tithes and other contributions to their churches, graduated according to income levels, usually 10 percent of all earnings, official and unofficial. [T]hey do this conscientiously and gladly—at least most of the time. This is the type of consciousness we need to build in the case of taxation. It is important to note that for most of the Christian population, their church is their first point of call for loans and when illness or other misfortunes strike. If we relate this scenario to the responses we get from the majority of the tax payers we interviewed (to the effect that they do not pay tax because they are unable to identify the benefits that derive from paying tax), we will be drawing very interesting parallels and points for learning.

Why and how have tithes emerged as a monetary transfer that, both conceptually and ethnographically, connects with taxation? The response starts from the increasing presence of Charismatic Pentecostal churches in social and political life. While the capacity of state agencies to deliver public goods became a subject of doubt during the austerity politics of the 1980s (Meyer 1998: 26), the largest Ghanaian Charismatic Pentecostal churches grew in size, wealth, and popularity. They became perceived as 'efficient' institutions that successfully mobilized collective pools of revenue accumulated through tithes, pledges, and other transfers like labor to the church community. Currently, their 'efficiency' manifests in church buildings, roads, hospitals, schools, and other institutions that Charismatic Pentecostal churches have built in the capital, but also in the regions. As Freeman (2012a) argues, Charismatic Pentecostalism has become a development force in its own right, posing a challenge to state-led models of development. Furthermore, in contrast to development set by secular NGOs and Christian mission churches (Bornstein 2003), Charismatic Pentecostal churches propose that development and faith in God go hand in hand. Development is not restricted to a separate domain, such as the church's NGO or charity wing, but is realized through deepening one's belief in God. As an example, Charismatic Pentecostal sermons typically present Ghana's developmental trajectory as a battleground between God, Satan, and traditions that hold believers backward (Freeman 2012a: 2; Meyer 1998). Aside from implementing discursive techniques in framing ideas of development, Ghanaian Charismatic Pentecostal churches also foster important means of conducting associational life (e.g., Lauterbach 2015: 4), including credit unions and even direct cash transfers. These assemblages of ideas, infrastructures, and distributive practices represent "new configurations of governance and sovereignty, of immanence and affect" (Piot 2012: 130), which speak to the intricate ways that religious ideas and socialities shape local theories of progress, state power (cf. Olivier de Sardan 2014: 421), and the public good.

Yet it is important to consider how the capacity of churches to deliver public goods and organize redistributive networks is tied to what is special about tithes, as compared to taxes, in generating 'returns' and mediating public accountability. In Charismatic Pentecostal theology, the tithe is the medium of the fiscal relationship between God, church, and the believer, and centers on the notion of giving as a form of sacrifice (Coleman 2004; Premawardhana 2012). Quite literally, this sacrifice 'makes God indebted' and may connect the believer with an alternative type of social contract with God as the ultimate sovereign (e.g., Klaits 2017). Moreover, Charismatic giving may establish long-term relations of exchange between the congregation and church leaders, who are compelled through offerings to mediate spiritual power favorably toward the giver and offer material help (Haynes 2013, 2017). Thus, Charismatic giving stands for both a social and spiritual regime of which expected return may take many forms, while stretching the notion of return into the afterlife. The form of returns can include surprise gifts, rewards, and events that believers interpret as miraculous divine interventions. That giving has become pivotal to the social productivity of Charismatic Pentecostal ritual life is arguably one of the major factors explaining its success and institutional growth worldwide (Robbins 2009). In this sense, agents held accountable include both God and church leadership, the latter of which, discussed later, can become an object of critical scrutiny and distributive demands.[5]

Tithes are therefore transfers yielding multiple kinds of returns: tangible public goods that materialize over the long term and benefit a broader collective in the form of infrastructure or welfare contributions; spiritual returns in the afterlife; and immediate surprise rewards and divine interventions interpreted as the miraculous work of God. Bringing together both the developmental and spiritual effects of tithes as monetary transfers, both Freeman (2012a) and Piot (2012) suggest that paying tithes can perhaps be considered a 'new form' of taxation in African contexts, where "churches, rather than governments, provide most social services" (Freeman 2012a: 15). While this is a compelling argument, the object of inquiry may be more productively formulated as follows: how do people mobilize the comparison between taxes and tithes to express concerns and aspirations for the delivery of public goods and just politics of redistribution? Instead of suggesting that tithes are a new form of taxation, in the following sections I show that tithes have become the meaningful other to taxation which connects and contrasts religious and bureaucratic modes of governance and accountability.

I now turn to the kind of debates that connect the discourses of "Ghana Beyond Aid" promoted by current NPP state authorities with Charismatic Pentecostal churches and citizen believers. Reflecting popular debates on the public good, I present two instances of taxes and tithes that illustrate the shared universe of monetary transfers. When people evaluate the extent to which their tax and tithe payments materialize public goods and other types of returns, these debates coalesce around demands for a rightful return. To reiterate, from the taxpayer believers' perspective, a rightful return is neither a form of market exchange nor a gift, but a demand for a public good. The question that Ghanaians are reflexively negotiating—from the level of state authorities to middle-class citizens—is, who or what entity delivers this public good? Rather than proposing that tithes stand for a new form of taxation, I highlight that this comparison is an object of vibrant debate that negotiates the potential of the state to emerge as a provider of the public good.

"My God Delivers": The Immediacy of Return

In May 2018, the vice president of Ghana, Mahamudu Bawumia, praised the Church of Pentecost (COP) for its efforts at nation building during the church's 43rd General Council Meeting, held at the recently constructed Pentecost

Convention Centre in Accra. With over 3 million members and, according to some estimates, 20,000 congregations worldwide in metropoles with large numbers of West African immigrants, such as London and Amsterdam (Daswani 2015), the COP is one of the largest Ghanaian Charismatic Pentecostal churches. In Accra, the COP has built schools, hospitals, and the private Pentecost University College. A similar pattern of institutional expansion characterizes other Ghanaian Charismatic Pentecostal mega-churches, including the Christian Action Faith Ministries (CAFM) and the International Central Gospel Church (ICGC). Praising the infrastructural development that the COP has spearheaded, Bawumia stated that the government should learn from the church's growth trajectory:

> As you may be aware, Government is determined to build "Ghana Beyond Aid." A Ghana that uses its own resources and employs proper management as the way to engineer social and economic growth … We are encouraged by the example set by the Church of Pentecost. As an indigenous church, with no foreign or external support, you have through the prudent management of resources firmly established branches of the church in ninety-nine countries … Aside from other phenomenal investment made in the educational and health sectors of our economy, the church again, from its own home-grown resources, has managed to put up the world-class Pentecost Convention Centre … With your numbers (2.5 million members as of December 2017 in Ghana), the Church of Pentecost is better placed to use its influential platform in the various communities to educate members on the need to fulfill their tax obligations … You have done magnificent work through tithes and donations. Government can learn from you.[6]

Ghanaian Charismatic Pentecostal churches, as Bawumia's speech makes clear, have become exemplars of effective revenue mobilization that the government can 'learn from'. In particular, they have contributed to national development without foreign aid. Bawumia also considers the church an ally in the campaign to persuade the public to pay taxes, helping the government do the same, that is, deliver public services through home-grown resources. Pastors are asked to use the pulpit to persuade citizens to fulfill their civic duty, which, after all, the Bible commands.

Following their institutional growth, Charismatic Pentecostal churches seem to have acquired 'state-like effects' (cf. Mitchell 1999), deriving from their recognition as agents capable of mobilizing revenue and delivering public goods. Simultaneously, paying tithes has become a taken-for-granted monthly payment that, next to spiritual and associational benefits, believers consider efficacious for building viable, visible institutions. "Yes, of course I pay my tithe, because I trust my God, my God delivers. I give to my church because I see them building universities," my colleague Robert said, echoing Sammy's assessment. However, the institutions that churches build, I was often reminded, are not simple emulations of state counterparts. As explained by Terry, a young Charismatic Christian entrepreneur, Ghanaians are willing to pay tithes because "churches are much more efficient with money. They build universities, they put up a structure, people see where their money is going. But also, we don't want to build just an economically prosperous country without values. The 2008 economic crisis in Europe was about the fact that they allowed greed and economic growth to overshadow the values." Terry's idea of tithe payments facilitating the emergence of an economy 'with values' refers to the fact that the institutions that churches build are often referred to as Christian. For instance, fee-paying evangelical universities set up by churches promise to shape 'professionals with God-given integrity' and teach 'Christian values' as integral to professional development.[7] Charismatic Pentecostal universities thus distinguish themselves from the secular education associated with Ghana's prime state-owned universities, like the University of Ghana. A similar pattern applies to other church-built institutions, such as hospitals, schools, and credit unions, as well as private sector companies set up by Charismatic Pentecostal believers. The institutions that churches build are therefore often interpreted as auxiliaries of their mother institutions, in which God provides ultimate oversight.

Both state actors and citizens currently recognize the role that indigenous Ghanaian Charismatic Pentecostal churches play in the kind of institutional complex that delivers public goods (cf. Olivier de Sardan 2014: 421). This recognition was one of the clearest registers through which the tax-like qualities of tithes came to the fore. Educational institutions in particular were framed as public goods similar to infrastructure, which in the Ghanaian English lexicon is often expressed through the idiom of 'structure'. However, "My God delivers," the rhetoric phrase that I heard time and again among my Christian colleagues, could refer to multiple types of returns. One of them was welfare through intrachurch redistribution, which positioned the church as an association. As my friend James explained: "Me, before, I didn't pay. But then I joined my current church, and I saw what they are doing. They use it well. They have like an educational fund, and sometimes, they may even help the person to pay rent. So for me, I see church more like an association, so I pay. This month, someone benefits, another month, I may benefit." Here, the efficacy of tithes draws on long-standing legacies of West African associational life based on the 'rotation' of resources from one party to the next (Barnes and Peil 1977). In the case of both infrastructure and welfare provision, the notion of rightful return exists in markedly material forms, speaking to the extent whereby spiritually motivated transfers flesh out a Christian vision of redistribution.

In most cases, however, the immediate sense of return came from the experience of God's presence in one's life-course, which could manifest through unexpected rewards and divine favor. To facilitate such spiritual returns, it was imperative that paying the tithe 'came from the heart'. In the spring of 2019, I visited James and his wife Gertrude, who worked as a mobile insurance marketer, in their small rented house, and asked whether she paid a regular tithe. "I believe in paying," Gertrude replied. She added that she knew several people who were paying tithes and that "it's working for them … But the way we do it, it may not always work. You may just think that you have to give it, but if you don't really mean it, it doesn't come from the heart." Here, the main Ghanaian English idiom used to evaluate the efficacy of the tithe boils down to whether or not tithes can 'help' the believer. 'Helping' refers to the act of moving forward, which can be signaled by getting one's own car instead of having to use public transport, or by landing a job in a reputable institution.

Perhaps one of the most sophisticated analyses of the efficacy of tithes as compared to taxes, in this respect, was given by John, a bank executive. He evoked the sense of immediacy that follows the payment of tithes, whereas the return from taxes is harder to trace because the relation between the act of payment and the materialized good is subject to doubt:

> You see, taxes, people think it's not real. When I pay taxes, I can't see that it was *this* road, *this* electricity mast, that my tax money built [emphasis added]. It's not immediate. People don't feel it. Whereas tithes, there is this perception that you need to do it for God. But also, the church, you think that when you pay your tithe, they will be there when you bury your family member, and they also help at times if you are in a dire situation, maybe you need to pay your rent and you don't have money. They can help. But it also depends on the church. Some have quite sophisticated ways of distribution, they build schools and hospitals. Whereas some of these one-man churches, it's the pastor who owns everything. But still, as to tithes, people don't ask as much about accountability. They think that the tithe, since it goes to men of God, it's God who judges how it is used. They think, OK, I have done my part, I have given it to God. But with taxes, it's different. You need to see it. If you don't see it, it doesn't feel real, it just feels [like] you don't get any benefit. And surely, it's also about faith, going to heaven. You don't go to heaven if you don't pay your tithe. And also … I mean, it also feels so good when the pastor comes to you and is like, "Oh, John, you are a big man! You pay a big tithe!" You feel good about it.

In direct comparison to the non-apparent returns from taxes, John outlined returns that materialize through the act of paying tithes, including social prestige. The particularly interesting element is John's idea of accountability: the agent who is ultimately accounting for tithes as monetary transfers is God, whose sense of justice the religious authorities, pastors, are expected to honor. These different modes of accountability invite rethinking the kind of metrics that African Christians use to evaluate the efficacy of particular actions and models of success. By metrics, Naomi Haynes (2017: 1) refers to signs that Pentecostals take as evidence of a person moving toward a "good life" (ibid.: 7), which, aside from material prosperity, can include religious signs such as promotions in church hierarchy. Applied to John's narrative, becoming recognized as a 'good tithe payer' signals moving forward while anticipating a rightful return. In the religious mode of governance (Olivier de Sardan 2014), the auditor of rightful return is ultimately God, whereas with taxes, the auditor must be a human being who evaluates the material infrastructure that either gets built, decays, or never materializes.

When I told my Charismatic Pentecostal colleague Effia about Sammy, who preferred paying tithes but not taxes, she strongly rejected his reasoning: "But taxation, it's not a choice! You don't see development if you don't pay taxes." She did not accept Sammy's idea that tithes could 'make up' for taxes. For Effia, there was something special about the capacity of taxes to materialize public goods. Somewhat in line with Effia, in recent years state authorities have adopted religious rhetoric for their taxation campaigns, which frame churches as 'allies' in persuading Ghanaians to pay taxes. These statements, similarly, retain the idea of taxes as necessary for the public good, which tithes as transfers cannot replace. This rhetoric is particularly visible in middle-class platforms such as seminars, workshops, public forums, and periodic newspaper columns about citizens who are unwilling to pay taxes but contribute monthly tithes instead. The key message coalesces around the trope "Good Christians pay taxes," which is intended to persuade citizens that God wants believers to pay taxes, given Jesus's instructions. Through such rhetoric, state authorities depict God as an auditor of citizens' fiscal discipline, implying that God audits not only the regular flow of tithes but also that of taxes. Fiscal disobedience, in this register, may have repercussions in the afterlife, given that refusal to pay taxes is a sin.

I now turn to critical debates on the limits of God's oversight of collective pools of revenue. These debates express additional concerns about the capacity of Charismatic Pentecostal churches to deliver public goods that benefit the wider collective.

Public or Private? The Limits to God's Delivery State

> Most of us are helping in the construction of heaven but not constructing where we are conscious that we live. We pay tithes to help build churches and sometimes buy flashy cars for our pastors and we will be walking to church for the reason that we are poor. When we build a church, we turn only to build a house we will never lay our heads in. Hence, we must pay taxes for it is the keyway and the number one way from which the government gets money to undertake any developmental projects. Paying tithes but refusing to pay tax to your country is a SOCIAL SIN! (Graham Nyameke 2019)

To what extent are Charismatic Pentecostal churches delivering infrastructure that qualifies as a public good? This question has occupied church members who have contributed to building educational institutions and other 'structures' through tithes, pledges, and offerings, resulting in debates about the purpose of these institutions. These debates endow the concept of return with the qualifier 'rightful', centering on the demand for just redistribution.

Frank, a long-term member of a well-known Charismatic Pentecostal megachurch, gave his perspective on the problem of rightful return as an employee working in the security services of a church-built university. When I visited him at his workplace, he expressed pride in his church's achievement, vividly recalling the moment when the head pastor declared that the church would build a university as a contribution to Ghana's development. Church leadership collected pledges and offerings from the congregation to build the university in a central, popular Accra neighborhood, where we were sitting under a mango tree in September 2013 as students made their way to the campus chapel for their morning devotion. This was one way to manifest the university's 'Christianity'. Students participated in periodic spiritual weeks and attended regular morning devotions, while the chaplaincy department attended to their spiritual needs. Many church members, Frank among them, had traveled here to pray for the success of the initiative before construction began: "I was here for three hours at night, praying. We prayed over the land." As Frank showed me around the university, he discreetly mentioned that they constantly struggled to meet the church members' expectations: "People don't understand that this is not a charity. Some parents come and say that they contributed to the building of the university, so they should be entitled to have a scholarship for their children." Ama, Frank's colleague, added: "Yes, it doesn't work like that! Sometimes we even have to kick people out of exam hall because of unpaid fees, which are very sad cases. And then, the students will say, 'And you call yourself a Christian?'"

The congregation of Frank's church demanded that their tithe contributions deliver a rightful return in the form of access to higher education, but the fee-paying university did not respond to this demand. Based on Frank's and Ama's descriptions, it also seems that instead of charity, or even scholarships, the congregation instead demanded a fair share of the collectively pooled resources (cf. Ferguson 2015). This signaled an expectation of a good that the church as a congregation 'owned' and should benefit from equally. As Frank later said, many church members have accused head pastors of misappropriating the revenue that these institutions generate. Similarly, the specter of 'big man' pastors who use church funds for their own benefit was prevalent among my colleagues working in the media. "The pastors in this country, oooh! They are all big big men because they don't have to pay any tax. They own universities, banks, businesses, everything," a colleague of mine who worked for a radio station explained. Here, the limit of tithes to deliver public goods was tied to the uncertainties regarding the benevolence of church leadership and the constitutional status of churches as charitable entities who could start profit-making businesses tax free. Among the predominantly Christian media professionals with whom I worked, taxes were thought of as necessary contributions that churches, as legal entities, should pay—church-built goods were not enough.

This uncertainty has currently evolved into a discussion on the constitutional status of churches. While Vice President Bawumia has framed churches as allies and exemplary models of revenue mobilization with whom state authorities can collaborate, the responsibility of churches to contribute to the nation's wealth has also entered the state's agenda. "We have created a special unit to go to churches and investigate their revenue streams," stated a representative of the GRA, responding to a question about profit-making churches at the February 2019 public symposium on taxation in Accra. The recognition of churches as taxable entities connects with the diversification of Charismatic churches into profit-making industries, including business consultancy, banking, and finance, while their universities generate profit through student fees. Their limits to deliver public goods through tithes is explicitly negotiated, while it also excites high-level political statements on the relationship between religious and bureaucratic modes of governance. "The difficult truth is that once you get into the wealth and prosperity sphere, you necessarily slip into the tax and accounting line," stated Nana Akufo-Addo, the president of Ghana, in August 2018 when the GRA was intensifying efforts to impose taxes on the business ventures of churches (GhanaWeb 2018). The notion of a rightful return is clearly discernible here—churches are allies when they build infrastructure and help the needy, but should be excluded from respectable corporate citizenship if they refuse their tax obligations. Churches are thus encouraged to recognize the state as a crucial intermediary of national development. As of May 2019, at least the publicly vocal Charismatic Pentecostal actors have responded favorably to the government's campaign to introduce tax on their profit-making institutional wings, with some claiming that they have been paying taxes all along (My Joy Online 2018).

The rapprochement between churches and state agencies illustrates how tithes and taxes enter the same distributive debate that poses the question of who, or which entity, ultimately delivers the public good. Some assert that this entity must be the state, which makes tax evasion a 'social sin' that tithes cannot overcome. However, state agents recognize that citizens' fiscal loyalty is volatile because their answer to this question is uncertain. In the meantime, churches have been facing similar demands for rightful returns, which governments have grappled with since tax revolts during colonial times (Atuguba 2006; Roitman 2005). Whether Ghanaian churches eventually face 'tithe revolts' reminiscent of the popular resistance to church taxes in nineteenth-century Europe (e.g., O'Donoghue 1965) remains to be seen, while distributive demands abound.

Concluding Remarks: State, God, and the Rightful Return

Writing culture through the lens of taxation presents the analyst with an elementary question of translation: what kind of transfer is a tax payment (cf. Pickles 2020)? Further, what are taxes intended to work toward, from the perspective of both state authorities and citizens who contribute to and seek rightful returns from collective pools of revenue? As anthropologists of taxation have persuasively shown, what citizens expect to materialize through taxes can greatly vary from the fiscal outcomes promoted by the state (Peebles 2012; Roitman 2007; Sheild Johansson 2018). The rightful return helps to focus analytical attention on the broader universe of transfers of which taxes are a part, unraveling a parallel dimension to tax evasion and fiscal disobedience. What is significant, and often a less analyzed aspect of Africanist debates on taxation, is citizens' apparent desire for the state to act as a competent provider of public goods, which remains in the horizon as the 'hard work' of ethnographic imagination. As African states continue grappling with the challenge of mobilizing public revenue and seeking ways to persuade citizens of their accountability (Bierschenk and Olivier de Sardan 2014: 16), in Ghana these debates have recently addressed Christian churches as potential allies and models of locally sourced finance.

I have also suggested that comparing taxes and tithes along the metric of a rightful return elicits reflexive problematization on the possibility for taxation to emerge as a medium of social contract. This is part of a Ghanaian genealogy of the history of ideas of state-citizen relations. On the other hand, these debates also contemplate the conditions of possibility for God to act as an auditor of citizens' fiscal discipline. The comparison between taxes and tithes is thus mobilized on the ground by presenting God as a parallel sovereign who facilitates the delivery of rightful returns through both church and state. Simultaneously, the human intermediaries of the divine—namely, pastors and churches—are prone to a critical evaluation of their capacity to work for the nation as a whole. As Lentz (2015) argues, this is a markedly African middle-class register of critique, namely, the critique of the 'big man complex', which suggests that churches have become subject to long-standing popular regimes of evaluating the basis of the morally legitimate use of power (cf. Bayart 1993). From the taxpayers' perspective, the actual experience of rightful return is contingent upon something that can be 'seen', as my friends and colleagues, pointing to their eyes, would often tell me. Besides connecting with well-established Ghanaian ideologies of a morally legitimate power-holder being capable of delivering tangible infrastructure, shelter, and protection (Kallinen 2008), this idea of rightful return centers on the notion of demand.

A rightful return is a distributive demand that can be conceptually applied to a variety of transactional modes from taxation to tithing and other levies. Simultaneously, given the comparisons that bring taxes, tithes, and Christian theological tenets into a shared conceptual discourse among both state authorities and middle-class citizens, I have drawn attention to how taxation can emerge as a theologically engaged transactional mode—for God is believed to be capable of auditing citizens' fiscal discipline and disobedience. This invites the question, in a world of tithes that potentially materialize public goods, are taxes acquiring 'tithe-like' qualities and becoming spiritually motivated transfers that cast citizenship in Christian terms? While the answer goes beyond the scope of this chapter, what does seem evident is that popular debates on taxation already draw on religious registers in Ghana. In this sense, a rightful return may not only be a middle-class redistributive demand restricted to salaried citizens; it may also extend to the dynamics of accountability in a variety of institutional settings where the public good comes into play.

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Notes

1. The names of individuals and organizations are pseudonyms. Translations are my own, unless otherwise indicated.
2. Arguably, my interlocutors represent a specific stratum of Ghanaian society, where approximately 70 percent identify as Christians (US Department of State 2018), while the term 'middle class' is harder to pin down due to large sums of undocumented income. I follow Carola Lentz's (2015) conceptualization of the African middle class as an object of active debate on the ground, instead of a category fixed to a certain level of income. She argues that the middle class refers to "real people who do not consider themselves rich or poor" and who do the kind of "boundary work" characteristic of becoming *recognized* as middle class on a global scale. The comparison between taxes and tithes is a markedly middle-class discourse in Ghana that serves as an example of this boundary work with respect to state-citizen relations. In this sense, this comparison speaks to the contemporary middle-class fiscal cultures emerging in Africa (e.g., James 2014).
3. This chapter uses publicly available material on taxation in Ghana as present in newspapers, online articles, and governmental websites; participant observation and interviews in Accra; and public forums on taxation that I attended in the spring of 2019. Since starting fieldwork among Ghanaian professionals and entrepreneurs in 2010, my interlocutors have spontaneously compared the benefits of tax and tithe payments.
4. I refer to taxes and tithes as monetary transfers, drawing on Pickles's (2020) recent characterization of transfers as the base unit of economic action that does not assume a dichotomy between market exchange and gift. In his assessment, the language of transfers incorporates the kind of 'odd' transfers such as gambling and sharing that do not easily fall into gifts or commodities, which, I suggest, also applies to taxes and tithes.
5. Whether God as a person can become an object of distributive demands merits further investigation.
6. Quotation adapted from a text published on the website of the Presidential Office (cf. Communications Bureau 2018)
7. These statements resemble the global branding strategies of Christian institutions worldwide, from universities to orphanages. The specificity of the Ghanaian case lies in the temporal conjuncture of the growth of Christian institutions outpacing state counterparts, giving these statements additional weight.

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Chapter 3

THE FISCAL COMMONS

Tax Evasion, the State, and Commoning in a Catalonian Cooperative

Vinzenz Bäumer Escobar

In a recent volume on new fiscal sociology, the sociologists Isaac Martin, Ajay Mehrotra, and Monica Prasad (2009: 1) note that "in the modern world, taxation *is* the social contract." Tax seems to be the primary way in which citizens relate to the state and has been the topic of substantial research in sociology, political science, and legal studies (Campbell 1993; Martin and Prasad 2014). Studies from a more institutional perspective illustrate how the levying of taxes by the state becomes an intelligible and legitimate practice to citizens in different contexts (Braithwaite 2003; Ganghof 2006). Meanwhile, other studies show how tax evasion and similar acts of fiscal disobedience actually reflect competing ideas about the proper role of the state (Bergman 2009; Martin and Gabay 2013). While it is true that within anthropology, as noted in the introduction of this book, tax has remained curiously understudied and undertheorized, those

Notes for this chapter begin on page 74.

publications that take tax as their explicit object of study have indeed done so to explore various aspects of the relationship between the state and its citizens (Björklund Larsen 2017, 2018; Guyer 1992; Roitman 2005). Taxes, then, seem to be at the core of the state-citizenship nexus.

Yet is tax really the social contract, full stop? What happens when people evade paying taxes to the state in favor of contributing—in a way that resembles paying tax—to a different fiscal community altogether? How do we make sense of these practices without reducing them to the state-tax nexus or being 'tax-like'? In this chapter I argue that we need to think of different forms of financial contributions beyond the conceptual realm of the state and tax by drawing on 14 months of fieldwork carried out at an anti-capitalist cooperative based in Barcelona. The Cooperative's aim was to create an alternative economic system situated at "the margins of capitalism."[1] This alternative economy revolved around undermining the state's fiscal base through tax evasion, while simultaneously generating commonly pooled resources by levying monetary contributions on Cooperative members. These would-be taxes turned contributions were used to create semi-public goods, such as a social currency and telecommunication services. These goods were semi-public because they were intended solely for users of the Cooperative's services or people wanting to reduce their dependency on dominant political and economic structures—which were referred to as 'the System' (*El Sistema*).

While we could think of such contributions as tax-like, it is important to remember that these tax evasion practices and common resource pooling were neither undertaken by a government institution, nor regulated in the same ways as taxes. The question therefore becomes how we can account for the diverse ways in which people relate fiscally to particular social constellations without reducing them to being epiphenomena of the state's tax regime. It is in this vein that I will draw on literature on the commons and elaborate upon the concept of the 'fiscal commons'[2] to capture the manifold ways that people bind themselves to, and actively construct, different fiscal communities that do not fall entirely within the domain of the state. While the notion of the fiscal commons allows us to analyze the pooling and management of common resources by non-state actors beyond the conceptual realm of the state and tax, I will also show that the state still features in the fiscal common's construction. This happens through relational encounters with various governing bodies as well as emically intelligible and compelling state images that shape the form that fiscal commons can take.

This chapter is structured as follows. I begin with a theoretical section that brings the anthropology of the state in conversation with literature on the commons, elaborating on the notion of the fiscal commons in order to cut the conceptual umbilical cord that seems to bind tax exclusively to the state. Moving to my ethnographic findings, I explain the popularity of the solidarity economy and the place of the Cooperative within it. I then offer an ethnographic analysis of the Cooperative, paying attention to its alternative employment system and how this can be seen as a fiscal commons. Drawing on the anthropology of the state, the final section analyzes how the fiscal commons, rather than being outside of the state, is in fact partially shaped through relational encounters *with* the state, and how fiscal commoning paradoxically results in the sensation of reproducing the state. The concluding section summarizes my central argument and reflects upon the broader relevance of the fiscal commons, showing that this concept decenters tax in the analysis of how people create ties among themselves and to social formations through different forms of fiscal contributions.

From the Social Contract to the Fiscal Commons

Tax has proven to be a productive lens through which the relation between the state and civil society can be explored (Campbell 1993; Martin and Prasad 2014; Timmons 2005). Anthropological contributions to the study of tax, while scarce and disjointed in comparison to other fields, follow this line of thinking and have seen tax policies, various taxation practices, and the avoidance of tax payments in relation to the different historically and culturally contingent configurations of the state-citizenship nexus (Björklund Larsen 2017, 2018; Guyer 1992; Maurer 2008; Muñoz 2010). As the anthropologist Lotta Björklund Larsen (2017: 14) notes in her study of the Swedish tax agency: "Taxes can be viewed as where the state has greatest impact on the private lives of its citizens" and can be seen as "the most pervasive of relationships existing between citizens and state." Other studies have shown how tax evasion practices constitute strategies citizens use to express their expectations and moral evaluations regarding the management of public goods (Abelin 2012; Guano 2010; Roitman 2005). In both broader fiscal sociology and anthropological studies on taxation, then, there is an understanding of tax as the prime communicative field through which state actors and citizens mutually define their relationship to one another.

However, there are a number of things in the Catalonian context that urge us to open up this seemingly inseparable conceptual linkage between tax, state, and civil society. The users of the Cooperative's services not only evaded taxes, but also agreed to pay a series of regular financial contributions to the Cooperative. These commonly pooled resources subsequently funded semi-public goods that were managed by the workers of the Cooperative. At first glance, this construction bears resemblance to the state's tax regime in that it revolves around the levying of monetary resources and management of (semi-)public goods by a dedicated, remunerated class of people (i.e., the workers of the

Cooperative). We see similar practices in the Ghana where citizens, in addition to paying taxes to the state, pay tithes to Pentecostal churches in exchange for access to church-funded public goods, such as roads, hospitals, and educational institutions (Kauppinen, this volume). Yet in many ways this common resource pooling also differs from the state's taxation practices and management of public goods. To make sense of such phenomena without reducing them to copies of the state's tax regime, it is apparent that we need other conceptual tools besides the familiar trinity of tax, state, and citizenship. It is in this vein that I bring the anthropology of the state into conversation with literature on the commons and put forth the concept of the fiscal commons.

The academic debate on the commons has historically been framed in terms of a basic opposition between the positions of Garrett Hardin and Elinor Ostrom (see De Moor 2012). In his widely read article "The Tragedy of the Commons," Hardin (1968: 1244) posited that, in a system of commonly owned resources, individual users will tend to overconsume these resources out of self-interest, ultimately leaving the commons deteriorated or depleted. This thesis has subsequently been used to argue for the primacy of either state regulation or private property rights over collective ownership and management of resources. In reaction to Hardin, however, Ostrom (1990: 25) asserted that groups of individuals under certain conditions can in fact "organize themselves voluntarily to retain the residual of their own efforts" and effectively govern the commons without state intervention or privatization.

Economists and political scientists interested in the management of public resources by the welfare state have drawn on the analogy of the commons and coined the term 'fiscal commons' to see whether or not, and under what conditions, we can speak of the depletion or 'overgrazing' of the tax base within the institutional structures of the welfare state (Manow 2005; Wagner 2012). The fiscal commons in this scenario is deployed as a captivating metaphor to think about the tax base and the state's public expenditure. However, this usage seems to conflate the commons with the state and ignores the conceptual and historical origins of the commons as situated somewhere between state and market. We should therefore follow Ostrom and extend our empirical scope toward non-state-governed fiscal commons. Moreover, thinking about non-state-governed fiscal commons on a conceptual level requires going beyond using the commons as mere analogy, necessitating the problematization of some assumptions made in studies of the commons.

The type of commons that Hardin, Ostrom, and many anthropologists have been concerned with has often involved natural resource commons, such as arable land, fisheries, and forests (see Chibnik 2011: 156). When it comes to the fiscal commons, however, a number of things do not translate well from this literature. In more classical accounts on the commons, resources are thought of as scarce, pre-existing objects with a high degree of subtractability. For instance, every fish caught by an individual user can no longer be caught by another, thereby lowering the overall quantity of available fish and diminishing the commons. Recent perspectives from the urban commons, however, argue that resources "need framing and formatting before they can be thought of as such and used" (Kornberger and Borch 2015: 8). It follows that resources are not simply given, but are instead continually produced. It is in this vein that the historian Peter Linebaugh (2008) has proposed the notion of commoning as a dynamic process through which commons are produced (or not), rather than upholding a static conception of the commons (see also Harvey 2012: 73–74).

These perspectives are useful when analyzing the Cooperative, where the generation of resources took place through a process of fiscal commoning. The financial contributions to the Cooperative by the users of its system constituted a commonly pooled monetary resource that, rather than existing prior to the Cooperative, was continually produced through the workings of the Cooperative's complex institutional structure. This is therefore a form of collective action premised on the creation of a fiscal commons that existed alongside the state's tax regime. Rather than tax being the quintessential element of the social contract, we should think of tax and related forms of fiscal contributions in terms of the fiscal commons and fiscal commoning. This allows us to challenge the conceptual bond between taxes and the state, enabling an analysis of financial contributions and the politics of distribution in relation to, and alongside, forms of collective action not necessarily undertaken by the state.

However, in employing the concept of the fiscal commons, I am not doing away with the state entirely. Research on the commons often treats the state as being outside the commons, acting either as an enabling agent or as a restrictive force (Bollier and Helfrich 2014). My interlocutors upheld a similar representational separation and defined their actions in opposition to the state. Yet the Cooperative at times stood under legal scrutiny from the Ministry of Labor, and both those working in the Cooperative and the users of the Cooperative's service would sometimes have the sensation of reproducing the state, in the sense of feeling that the organization was overly bureaucratic. In addition to the commons, I therefore draw on the anthropology of the state, which has shown that even things that appear to be somehow 'outside' the state, are in fact sites where we can study the (re)production of regulatory regimes (Das and Poole 2004; Roitman 2005). I draw on Timothy Mitchell's ([1999] 2006) notion of 'the state effect' and recent relational perspectives that see the state as a "relational setting" where various actors "negotiate over ideas of legitimate power by drawing on existing state images" (Thelen et al. 2014: 7). So while in this chapter I will problematize the conceptual bond between taxation and the state through the notion of the fiscal commons, perspectives from the anthropology of the state will allow us to see how the idea of the state also featured in the everyday process of fiscal commoning and how the fiscal commons of the Cooperative was shaped through relational encounters with the state.

The Cooperative and the Solidarity Economy

The current social-political climate in Catalonia, and Barcelona in particular, favors what is known as the 'solidarity economy' (SE),[3] an umbrella term used to describe projects, organizations, and civic initiatives that explicitly present themselves as alternatives to the hegemonic economic system (Utting 2015: 1–2). Recently, for instance, Barcelona's mayor, Ada Colau, advocated for setting up a social currency in Barcelona, and in 2016, the municipality made 24 million euros available for a Plan d'Impuls to stimulate the social economy over the 2016–2019 period (Ajuntament de Barcelona 2014). Moreover, there are several non-governmental entities promoting the SE in Catalonia, the most well-known being the Xarxa d'Economia Solidaria (XES). This is an organization that is concerned with facilitating mutually beneficial connections among alternative economic projects across Catalonia to expand and strengthen the network (*xarxa*) of the SE in Catalonia. Projects affiliated with the XES and the wider SE range from energy cooperatives and consumer groups to publishing houses and social movements, such as, indeed, the Cooperative (see Fernandez and Miró 2016).

The current institutional popularity of the SE has not occurred spontaneously and should be seen in relation to broader socio-political developments in Spain's recent history such as the 2008 financial crisis, which had far-reaching consequences for the social organization of livelihoods (Conill et al. 2012; Hughes 2015; Molina and Godino 2013). Overall levels of distrust in national government have increased, and a growing number of people are doubtful about whether the Spanish government can facilitate the conditions necessary for pursuing, as the anthropologists Susana Narotzky and Niko Besnier (2014: S5) put it, "a life worth living." The anti-austerity protests that began in 2011 were a clear expression of this social discontent: thousands of citizens took to the streets to protest policies that were seen to be eroding the Spanish welfare state (Gerbaudo 2017). For certain parts of the population, then, the legitimacy of both the Spanish state and the global financial system stands on shaky ground.

While the Cooperative is indeed part of the larger SE in Catalonia, its place within this configuration is more oppositional than that of the XES. The Cooperative is more akin to an "alternative-oppositional financial institution" (Fuller and Jonas 2003: 57) that deliberately challenges hegemonic political-economic structures. In this sense, the Cooperative also falls into a tradition of autonomous social movements in Spain that reject representative democracy and majority rule in favor of more participatory models based on direct democracy, self-governance, and consensus-based decision making in an open assembly (Flesher Fominaya 2015: 145). But what, in fact, is the Cooperative? And in what sense can we speak of some of the Cooperative's activities as forming a fiscal commons?

The Cooperative against 'the System'

The Cooperative was officially founded in 2010 due to the efforts of activist collectives looking to establish connections among themselves in order to construct an alternative economic system "at the margins of capitalism," as my interlocutors would often say. In 2013, the members of the Cooperative began running the organization from a squat in downtown Barcelona. The organization also maintains ties to different networks that are spread throughout Catalonia and has set up smaller offices in cities like Girona and Tarragona. Its name would indicate that it is indeed a cooperative, that is, a legal entity made of members who collectively own an enterprise and work toward a shared goal. However, as Nico would explain during the welcoming sessions for newcomers to the organization, "the Cooperative is a political name."[4] This means that the Cooperative is more like a social movement using juridical structures designed by the state in order to 'hack the system' and create autonomously governed economic spaces.

In a legal sense, the Cooperative is made up of five different cooperatives. The most commonly used legal form is the *cooperativa mixta*, which allows for the production of goods for third parties (i.e., also to non-members) and permits one to receive goods and services (e.g., donations) and to redistribute them among any affiliated members. During the time of my research in 2016–2017, the activities that fell under the operational scope of the Cooperative were multiple; it functioned as an interest-free bank, an alternative employment system, a telecommunications service, and a food distribution network. All these projects were designed for people to become less dependent on 'the System'. For instance, the Cooperative managed a social currency designed to facilitate the local and regional exchanges of local products and services, so that people could be less reliant on what was seen to be volatile fiat currency controlled by banks and the state. The responsibility of realizing these projects fell to a group of remunerated activists who served on a variety of committees.

It is complicated to gauge the number of people involved in the Cooperative, as this depends on whether one counts people who use some of the above-mentioned services and members of, for instance, an affiliated consumer group. If we restrict ourselves to those working directly for the Cooperative, during the time of my research there were approximately 40 people receiving remuneration from the Cooperative. In terms of age, the youngest member was 24, and the oldest close to 60, while the average age was around 40. Most enjoyed a university education, and the majority were middle class, with others proudly identifying as working class. There were roughly as many women as men and at least two people who did not identify according to this binary. In general, Catalan speakers outnumbered non-Catalan speakers, and there were a few non-Spanish members. Although it is therefore hard to find shared sociological commonalities, all of them did, to varying degrees, express a form of critical political consciousness. While some had only recently become politically active in the wake of the financial crisis and, in particular, the aforementioned anti-austerity protests of 2011, the majority had a history of involvement in social movements prior to the 2008 financial crisis.

Indeed, as Jeffrey Juris (2008) has shown, many contemporary social movements in Catalonia draw on a historical repertoire of cultural practices that were prominent during the revolutionary period at the beginning of the twentieth century. After the Spanish Civil War (1936–1939) and the installment of the dictatorship, the Second Republic was disbanded, the powerful anarchist and communist labor movements from the Civil War era were crippled, and Catalan was prohibited as a spoken language (Narotzky 2019: 39). This repression was not distributed evenly, mostly affecting those on the left (ibid.). According to Juris (2008: 66), this would therefore eventually create a fusion between Catalan nationalism and Catholic and Marxist traditions, ultimately resulting in a "counterhegemonic frame around anti-Francoism and democracy …, reinforced by an oppositional culture based on Catalan language, symbols, and identity." The social movements that sprang up in Spain in the 1980s, like the Squatter Movement and the Conscientious Objection Movement, as well as more recent social movements that grew to prominence in the early 2000s, draw heavily from this cultural archive.

Many members of the Cooperative were previously active in these social movements. Where they differ from participants in other social movements is their emphasis on what they referred to as economic sovereignty (*soberanía económica*). This desire for economic sovereignty runs parallel to, yet is also different from, calls for fiscal autonomy by various political parties in Catalonia.[5] Unlike Euskadi (the Basque Country), Catalonia falls under the common financing regime (*regimen común de financiación*), meaning that the Catalan government has limited taxation powers and receives most of its tax revenues from the Spanish central state (Gray 2015).[6] However, particularly after the 2008 financial crisis, Catalan politicians across the political spectrum have become more vocal about wanting more fiscal autonomy, arguing that the common financing regime puts a disproportionate fiscal burden on Catalonia (Gray 2014). While similar sentiments were expressed by my interlocutors, the majority were skeptical of any kind of institutionalized form of politics. The economic sovereignty they espoused was premised on a grassroots idea of taking control of the economy. As one of my interlocutors explained in an interview about the Cooperative's social currency: "To bet on [social currency] is to bet on us to control the economy. This is, in reality, economic sovereignty. On a very small scale, so it seems we don't even hurt capitalism, but every [monetary unit] created is a victory against capitalism … Here it is us who control our own economy, the euro is something we don't control." This notion of taking control of the economy was shared by practically all of my interlocutors and was often intertwined with the idea of *autogestió*, which referred to the ability to self-organize and collectively take ownership over one's existence without relying on the state or capital.

I mention these emic political conceptualizations because they inform the desire to create ways of living and social constellations that lie outside the reach of the state and capitalism. In this particular case, moreover, they also inform the logic of the fiscal commons. In the following section I discuss the construction of the fiscal commons by analyzing what was arguably the most important system the Cooperative had designed: an alternative employment system that allowed for self-employment outside the state's legal framework for self-employment.

Constructing the Fiscal Commons

The Cooperative's alternative employment system must be seen within the context of the current Spanish labor regime. While Spain is reportedly out of the recession resulting from the 2008 financial crash, and the unemployment rate has dropped from its peak of over 25 percent in 2011, overall unemployment, particularly among young people, is still high (OECD 2018). Moreover, labor reforms in 2011 and 2012 have made it easier for workers to be fired, and an increasing number of employers rely on temporary contracts (Riesco-Sanz 2016). In this climate of structural unemployment and job insecurity, one option for working outside of wage labor is self-employment, that is, *autónoma*. However, there are considerable financial barriers to being an *autónoma*, most notably the mandatory minimum monthly tax of 278 euros. It is one of the highest rates in Europe and makes securing a livelihood as a small business holder complicated.

The alternative employment system of the Cooperative offered a way to be self-employed and have a degree of legal coverage, but without paying taxes required by the state. How this worked is that as a small business holder or as part of a collective project, one would become a *socia*[7] (member) of one of the five aforementioned legally registered cooperatives of the Cooperative, while still maintaining one's autonomous economic activity as a regular *autónoma*. Instead of paying 278 euros a month to the state, *socis* would pay a minimum trimestral fee of 75 monetary units to the Cooperative.[8] After a certain income threshold was reached, this base amount would increase proportionally to one's earnings, similar to a marginal tax system. In general, however, being a *sòcia* was nearly always cheaper than being an officially registered *autónoma*, making this an attractive option for those who struggled or refused to pay self-employment taxes. I will next illustrate why this system was attractive through the story of Andreu, a *soci* of the Cooperative who operated a beer brewery in the north of Catalonia.

Before becoming a *soci*, Andreu had a stable job at a large distribution company. After the 2011 labor reforms, however, Andreu, along with 26 colleagues, was fired. With no stable employment in sight, he decided to become a beer brewer, a skill he had learned by consulting online sources on his phone during the long hours or, in his words, "dead hours" (*horas muertas*) at work when he had nothing to do. First, he became a regular *autónomo*, but the pressure soon became too much, and the monthly tax became a financial and emotional burden. This is when he made the switch and became a *soci* of the Cooperative. While this relieved him of the stress of continuously seeking market opportunities to make enough money to pay the self-employment taxes, it did not create any significant change in terms of economic conduct. Where previously as an *autónomo* he would write invoices and declare value-added tax (VAT) at the tax office with his own fiscal number, he now used the Cooperative's fiscal number whenever someone asked him for an invoice. Thus relieved of the fiscal pressures of the state, Andreu now had time to invest in his more immediate community.

Indeed, Andreu was an active member in an eco-network in northern Catalonia. This was a group of people using a social currency facilitated by the Cooperative to exchange services and goods that they or people in other networks had produced. When I asked Andreu why he was in this network and committed to creating an alternative economy, he answered frankly: "Basically, because I am totally opposed to the IMF [International Monetary Fund], the euro, and capitalism." He augmented this critique of global economic institutions with a damning judgment of Spanish political structures: "I suppose you've already seen that over here we're living inside of a political deception." He continued to comment on the corrupt nature of the Spanish state and how, to his mind, politicians did not care about the well-being of ordinary people like him.

This 'political deception' was one reason that Andreu and others sought alternative means to provide for themselves and to live in ways that were supposedly free from the yoke of the state. After expressing his doubts about whether the political system could change, he remarked: "But I can do something at the local level. I can try to pay as little taxes as possible, not because I don't believe in taxes. I would love for there to be better highways, public schooling, and public health care, but they've taken away everything." Andreu had given up hope that the state could manage its tax revenue in a proper way, and thus preferred disengaging from this system altogether. As he put it: "In the face of all this, what can we do? We can try to move around in an alternative economy and not partake in all of this." Instead of paying taxes, Andreu preferred to contribute to a different fiscal commons altogether.

Andreu's feelings of mistrust toward the state are shared by many contemporary Spaniards. It is in this context that economic disobedience (*desobediencia económica*) has become more widespread among certain parts of the Spanish population who are fed up with mainstream politics. The basic premise is to undermine the state's fiscal base in order to denounce the expenditure of public funds for paying off what is regarded as self-created sovereign debt, investing in military infrastructure, and perpetuating social inequality (Derecho de Rebelion 2012). While tax evasion is a central tenant of economic disobedience, this practice also urges people to contribute to autonomous projects that do not rely on state funds. This is also an integral part of the logic of the Cooperative's fiscal commons: paying taxes into the state's fiscal base was called into question, and people were encouraged to create and participate in a different fiscal commons as an act of economic disobedience that would undermine the state.

Returning now to Andreu, during the time of my research he was part of a group of around 400 registered *socis* who generated close to 90 percent of the Cooperative's annual revenue of about 400,000 euros. These funds financed a variety of projects that were collectively agreed upon in the Cooperative's general assembly and included, for instance, the above-mentioned social currency used by Andreu and the other members of his network. The majority of the funds, however, went into remunerating certain members of the Cooperative. Those receiving a (tax-exempt) remuneration were referred to as *liberadas*[9] because they were liberated from the need for wage labor in 'the System' and could dedicate their time to constructing alternatives. In terms of the commons, the common resource managed by the Cooperative was therefore not a given natural resource as is typical of the more classical commons that I discussed above (De Moor 2012: 274–277), but rather a dynamic and perpetually renewed (monetary) resource that was produced through the workings of the Cooperative. I should note that while this model allowed Andreu and others to disengage from part of the state's tax regime, things such as property taxes and VAT fell outside the scope of the Cooperative's system, and in this sense *socis* still participated in and contributed to the state. Moreover, because the Cooperative used the cooperative legal form, the existence of this system was still premised on the legal infrastructure of the state.

To be sure, while I want to create some conceptual space between tax and the state through the notion of the fiscal commons, this does not mean that I am doing away with the state entirely. Although we have seen that for people like Andreu nothing changed in terms of economic conduct after he became a *soci*, the fact is that being a *sòcia* did amount to tax evasion. While tax evasion has in some accounts been analyzed as a practice undermining the legitimacy of the state, I would like to follow recent anthropological perspectives demonstrating that the state is something that cannot be thought of in terms of a governing center, but is instead more like a relational field in which various actors debate notions of lawful power by discussing state images (Thelen et al. 2014). The following section will therefore analyze how the state responded to the Cooperative's alternative employment system and how the Cooperative's fiscal commons was shaped through a variety of relational encounters and imaginaries of the state.

Formalizing Alterity

"So what do you do when an inspector comes to you and starts asking questions?" Esther asked a *sòcia* at the Cooperative's office in Girona. In order to get to know the users of the employment system on a face-to-face basis (*cara-cara*), the Cooperative had started renting a room in a building in Girona used by a non-profit organization that cultivated a variety of social projects. We were sitting around a white table in a room on the ground floor, the merciless summer sun beating down on us through the blinds as Esther and Isabel tirelessly attended numerous *socis* throughout the day. They were joined by myself, quietly taking down notes and asking the occasional question, and Esther's partner, who was designing a logo for a newly launched cryptocurrency. When not attending *socis*, Esther and Isabel were either making phone calls or frantically typing on their sticker-clad laptops.

"I tell them I'm a volunteer for a Cooperative," the *sòcia* duly responded. Presenting oneself as a volunteer was the strategy that had been used since the inception of the alternative employment system in order to avoid legal prosecution. This strategy was necessary, given that while in a practical sense a *sòcia* was no different from a self-employed person, as we have seen in Andreu's case, a *socia*'s own economic activity was not registered with the state and, according to official statistical metrics, did not produce taxable income. While originally this volunteer strategy was thought of as foolproof, toward the end of my fieldwork the Cooperative was subjected to a series of labor inspections and was forced to make its system comply with the law.

Indeed, since the 2008 financial crisis, there has been a considerable growth in so-called *cooperativas de facturación* (business and employment cooperatives), which, like the Cooperative, offer the possibility of being self-employed without having to deal with the high self-employment fees (Garrido 2017). The major difference between these cooperatives and the Cooperative is that the former rarely have an explicit political discourse and do not strive to create alternative systems 'at the margins of capitalism'. These constructions have recently come under increasing scrutiny, and their legality has been fiercely debated. The official position of the Ministry of Labor is that being a member of these *cooperativas* amounts to fraud, and the number of labor inspections to track down these cases has subsequently increased (Alonso 2018). This has also had consequences for the Cooperative, as two *socis* were inspected and fined. This marked the beginning of the legalization of the Cooperative's alternative employment system.

"All the *socis* need a contract," Claudia said during a meeting about how the new sign-up procedure would look for future *socis*. With the state turning the screws on the *cooperativas de facturación*, it appeared that the documents every *sòcia* had stating their volunteer status at the Cooperative were now, as Claudia said, "worthless"—and probably had been so from the start. Instead, all *socis* needed a legal contract that made them appear as Cooperative workers or employees. "These can be small contracts, like one hour a month," Claudia added, but there had to be a contract. This did not sit well with Isabel who exclaimed: "I don't know about this. It seems that each time we're moving more toward the other side." The 'other side' here referred to that which the Cooperative positioned itself against: 'the state'. This ideological contradiction was further compounded by Isabel's concern regarding the amount of work this would entail: "We can't possibly manage 500 contracts!" Indeed, these inspections meant that the *liberadas* had to more closely monitor the *socis*' activities and to increasingly engage in forms of fiscal disciplining.

Establishing its presence through a series of labor inspections, the state made the Cooperative align its fiscal commons more closely to state legal requirements. Thus, rather than seeing this fiscal commons as existing somehow outside the state, I agree with anthropological perspectives that even practices that seemingly fall outside the regulatory regime of the state can in fact be implicated in what Janet Roitman (2005: 99) calls "an ever-present plurality of political forms and regimes." Moreover, the idea of the state also presented itself in the subjective experience of this process of formalization, in the sense that both the Cooperative members and the *socis* at times felt like they were reproducing the state.

During a particularly heated assembly at the downtown offices of the Cooperative, one member exclaimed: "We're creating a bureaucratic order in order to move away from the state!" Sporting a mullet that was typical of the politically engaged, left-leaning, countercultural Spanish youth, Edmon was normally an optimistic person with an energetic demeanor. Yet his face took on a more agitated expression as he disclosed his unease with the overly bureaucratic character of the Cooperative. This sense of unease was common, and members of the Cooperative often spoke of being in a "bureaucratic era" in which new rules, protocols, and formal mechanisms had been imposed on them. For some, this was experienced as an uncomfortable contradiction, as many came to the Cooperative hoping to break away from 'the System'. Isabel, who had expressed her concern about the Cooperative increasingly becoming like "the other side," would later tell me how she had joined the Cooperative out of an anti-system sentiment, but that now "I'm always stuck in meetings, and working with Excel." Following Mitchell ([1999] 2006), we could say that such mundane activities like following protocols, the endless string of meetings, and working with certain programs created a 'state effect' among the *liberadas*, in the sense that they felt as though, in managing the fiscal commons, they were turning into bureaucrats. After all, according to Mitchell, it is these mundane practices that make the state (or any other kind of societal abstraction) appear as an experiential reality, somehow distinct from society (ibid.: 179–182).

We see this state effect not only among the *liberadas*; the *socis* also felt that the way they were treated in the Cooperative resembled previous experiences with state bureaucracies. This became most evident in their visits to the Cooperative's downtown office. From the reception desk, I regularly saw them in the foyer, waiting to be attended to. This often took longer than expected, and frustration would appear on their faces after an hour or more. When talking to *socis* about this experience, comparisons and analogies to the state always seemed ready at hand. "At first I came in there thinking it was like a state service," Constanza told me as she recalled when she had waited a particularly long time. "So I got really upset and had a bit of a conflict," she continued. Later, she added that she realized that she could not have the same expectations as she would 'outside' in 'the System,' as this was not a state service.

Waiting to be attended to, complicated bureaucratic procedures, paperwork, and contradicting information were commonly experienced by the *socis*. Mariano, a *soci* from Argentina who had been living in Barcelona for over 10 years, put it this way: "My experience with the Spanish state is deplorable, but I have to say that my experience with the Cooperative is worse." For him, it was not necessarily because of the waiting or complicated bureaucratic procedures, but because there was no accountability for those making the decisions. He said: "Of course there are personal interests at stake in Spanish politics, but at least there are some checks and balances." In the Cooperative, however, he felt as though decisions were made based solely on personal interest. Regarding a decision to raise the trimestral fees, he commented: "They did this without taking everybody into account. They claimed to, but they didn't think about me, for instance." Here, in a way that perhaps bears resemblance to a disgruntled taxpayer, Mariano apparently did not feel his interests were reflected by the people whose salary he was, in effect, paying and who were making decisions about how to use the *socis*' money. Fiscal commoning, then, could also invoke a state effect, and we can see the image of the state reverberating in how the fiscal commons is imagined and the shape it can take.

Conclusion

I began this chapter by pointing out that in social theory there seems to be a broad consensus that tax tells us something about the relationship between the state, its citizens, and the constitution of civil society. There are even those who posit that tax is the modern social contract (Martin et al. 2009: 9). Yet in the above I have shown that under certain conditions this social contract, or financial bargaining process, opens up into different processes of collective resource pooling that are not undertaken by the state. In particular, my research found that people who were struggling to get by as *autónomas* or had lost their faith in the Spanish government became *socis* of the Cooperative to rid themselves of financial pressure by evading self-employment taxes, while simultaneously contributing to the creation of semi-public goods that were managed by the Cooperative. While these practices may take on forms that resemble taxation, I have argued that it is reductionist to view them solely as tax-like. It is therefore necessary to decenter tax as the primary way in which people create and bind themselves fiscally to particular social constellations. To this end, I have brought the anthropology of the state into a dialogue with literature on the commons and advocated a move from the social contract to the fiscal commons in the study of tax.

I would not deny that, as Björklund Larsen (2017: 14) expresses it, tax is indeed one of the most pervasive relationships that exist between citizens and state. Moreover, I have shown how the state still features in various ways in the Cooperative's fiscal commons. Yet the point I wish to make here is that tax and taxation practices should not be seen exclusively in terms of the relational nexus between citizens and the state. That is, I have shown that people construct and bind themselves to fiscal communities through different forms of financial contribution, and do so instead of, or alongside, contributing to the state. The fiscal commons thus ultimately enables us to expand our notion of taxation, allowing for productive comparisons across a plurality of fiscal commons and for examining the ways in which they relate both to one another and to the tax regime of the state.

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Notes

1. For reasons of confidentiality, I refer to the cooperative I researched as 'the Cooperative'.
2. The concept of the 'fiscal commons' is familiar among political scientists who analyze the politics of distribution of the welfare state (Manow 2005; Wagner 2012). These studies treat the commons as a metaphor rather than critically engaging with it conceptually.
3. Certain collectives prefer to use 'solidarity economy' over 'social *and* solidarity economy'. The social economy is seen as part of the so-called third sector. To be considered part of the social economy, it is sufficient to adapt a certain organizational structure (i.e., cooperative, association, foundation). However, this does not necessarily mean that certain values—such as solidarity—are practiced and upheld. Throughout this chapter, I use the term 'solidarity economy', as this was preferred by most of my interlocutors.
4. Individuals' names have been changed, and translations are my own, unless otherwise indicated.
5. As Caroline Gray (2015) writes, fiscal autonomy differs from fiscal sovereignty in that fiscal sovereignty refers to the supposedly complete autonomy that states have in organizing and managing tax regimes (i.e., levying and spending). In the context of subcentral governments such as Catalonia or the Basque Country (Euskadi), fiscal autonomy refers to the degree of leeway that these governing bodies have in raising and spending tax revenue within the wider fiscal framework of an overarching state (ibid.: 65).

6. Resources are obtained from two main sources (Gray 2014: 25). First, there are specific taxes that are fully ceded to each autonomous community (*comunidad autónoma*). These include 50 percent of VAT taxes and 100 percent of electricity tax. Second, a central government contribution is derived from non-ceded tax revenues (Ministerio de Hacienda 2018)
7. Following my interlocutors in reversing the male-dominated connotation of language, I use the feminine form of Spanish and Catalan words except when referring to specific individuals.
8. These fees could also, up to a percentage, be paid in social currency.
9. I more often heard the Spanish term *liberada* than the Catalan translation, which would be *alliberat*.

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Chapter 4

CONTESTING THE SOCIAL CONTRACT

Tax Reform and Economic Governance in Istria, Croatia

Robin Smith

Visiting Gino's northwestern Istrian winery, I found his sister Elena at their computer.[1] She was troubleshooting a new value-added tax (VAT) payment program, phoning an IT office as tourists impatiently waited for their receipts in the wine tasting room. Elena had wrongly input the charge for their wine and was frantically trying to resolve it. She explained that the system debited VAT from their account immediately and paid it to Carina, the Croatian national tax office. This was problematic if the sale had been input incorrectly, which happened regularly due to the program's idiosyncrasies. This program is colloquially known as *fiskalizacija*, which approximately translates as 'fiscalizing' and refers simultaneously to the computer program and the VAT legislation around

Notes for this chapter begin on page 98.

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it. Although Gino's winery was one of the most professionalized locally, Elena was struggling to use the program correctly.

The government adopted *fiskalizacija* in 2013 before Croatia joined the EU. Its purported objectives were to decrease informal business practices, streamline business administration, and instill an ethos of tax compliance that the state surmised was lacking due to the pervasiveness of unregistered businesses working in the gray market. Istrian business owners, however, disagreed, arguing that *fiskalizacija* built on Western stereotypes of Eastern Europeans as tax evaders who prefer working in the informal economy. Such stereotypes were embedded in early reforms advanced by international organizations and have lingered as countries join the EU. "The government doesn't trust us!" Gino exclaimed, upset that *fiskalizacija* applied only to registered businesses like his own trying to abide by the state's ever-changing legislation and paying other taxes as well. Unregistered ones, he grumbled, would continue operating as before. This threatens registered business owners selling in the same market with higher costs than their neighbors who are evading regulations and taxation. As Bejaković (2009: 791, 797) notes, many Croatians distrust government, regard the tax administration as inefficient and corrupt, and view state employees as fairly incompetent. This set the tone for the policy rollout. *Fiskalizacija*'s intensified government scrutiny on already tax-paying companies created a feeling that business owners were a target for generating government revenue. People were angry, and the myriad issues with implementing the policy amplified this. The final straw was that *fiskalizacija* failed to address a basic issue of high priority to all business owners during the economic crisis then ravaging Europe: clients were failing to pay their bills for months—sometimes years—without penalty.

To families like Elena's, *fiskalizacija* felt threatening in important ways. Getting things right in the bureaucracy of everyday commerce is the priority of family business owners who cannot afford to risk high fines or other penalties that would immediately impinge on their livelihoods. Additionally, being a successful entrepreneurial family defines one's economic agency and confers an important social status. The mode of *fiskalizacija* enforcement seemed to threaten both values. Ultimately, *fiskalizacija* highlighted a mutual distrust: the state suspected that citizens are aspirant tax evaders, and citizens suspected that the state does not want them to unseat the economic elite. By juxtaposing contract enforcement to tax inspections, Istrians argued that *fiskalizacija* reflected the government's disciplinary bent rather than adherence to a particular fiscal philosophy.

Thus, we must go beyond considering whether a particular tax is just or how to interpret the motivations of tax compliance, which have been the focus of much research (Braithwaite 2003; Kirchler 2007). Although it is important to investigate local modes of resistance to bring insights into how state-citizen relationships are defined by fiscal reforms (Abelin 2012; Guano 2010), it is apparent that we should also think about how tax reforms are implemented and how tax practices influence the way people perceive the social contract. This is particularly salient in states like Croatia, where national values, norms, and beliefs may still need to find voice in legislation adopted with the consultation of foreign institutions after the end of socialism and the break-up of Yugoslavia. I believe that understanding tax practices must go beyond compliance to include how people perceive their relationship with the state through fiscal relations. *Fiskalizacija* exemplifies how aggressive tax enforcement may constitute a coercive state tactic (Bourdieu 1994)—one that fundamentally challenges state-society relations. It shows that the way state agents engage with citizens shapes the latter's perceptions of their relationship with the state and informs their understanding of its economic governance values. On this basis, people evaluate their economic values against the governance authority shaping their economic lives to determine the justness of the economic governance system to which they are subjected. My argument is that *how* a tax regime is implemented influences citizens' perceptions of the social contract. In other words, understanding tax reforms necessitates that we understand how people perceive their relationship with the state via fiscal relations. As such, tax collection is a practice that constitutes the social contract.

Based on 28 months of fieldwork among small business owners in the northwestern Istrian locality of Bujština, I argue that *fiskalizacija* reframed the social contract. In the following sections I show how Istrians demanded a fiscal contract that reflected local economic values in terms of their own economic agency in and over the region's economy, as well as their economic governance expectations of the state. First, to understand such demands, one must appreciate Bujština's unique and historical syncretic market characteristics as a border territory separating then socialist Yugoslavia and Italy, and the particular economic values stemming from this. Today, Istria's location on Croatia's border with Slovenia—barely 20 kilometers from Italy and remote from the national capital Zagreb—locates Istrians' demands for an economic governance that encapsulates the value of economic self-determination for both the region and individual citizens. Following from this, discussions about *fiskalizacija* extended beyond a taxes-for-services paradigm. Rather, residents addressed larger issues: Istria's place in Croatia, participation in European integration, the development of governance institutions, and local economic values. Business owners framed their rejection of *fiskalizacija* in terms of economic rights and governance obligations, pointing to the behavior of fiscal inspectors and legal lapses by government to enforce contracts to bolster their claims. Thus, I show how *fiskalizacija*'s implementation worked to reveal Istrians' perceptions of their role in economic governance processes and their relationship to government, and the expectations they had of a social contract.

The Roots of Istrian Economic Values

When talking about local government, people in Bujština frequently compared the current situation with the past. When it was part of Yugoslavia, prior to the federation's collapse in the 1990s, "80 percent of Istria's revenues were used for local development. Today only 8 percent stays, the rest goes to Zagreb," one friend explained. The numbers, of unknown provenance, changed depending on the narrator, but the sentiment was the same: in Yugoslavia, Istrians knew how their taxes were being used and had a say in it, but today they feel that the taxes they pay evaporate into Croatia's national budget for reallocation somewhere unknown. The Yugoslav organization of the economy, which was called 'self-management', encouraged participation in structures like workers' councils and trade unions in then state-owned firms. The economic future of local firms was the community's responsibility, and the health of the local economy was inextricably linked to decisions in these structures. Within them, workers voted to tax their income for community projects. People cited kindergartens, bus stops, and the hundreds of kilometers of paved roads as results of such voluntary, self-imposed taxation—personal contributions that remain visually apparent today. Self-management was about local problem solving instead of having outsiders intervene to fix local economic problems (Duda 2019). Those who had participated in self-management structures emphasized that voting on company expenditures meant people knew where their money had gone and that this was evidence of voluntary taxation. Over time, making decisions about what was being taxed shaped communities and engrained the value of participatory economic governance. Self-management continues to be an important facet of personal narratives for former management and employees who became private entrepreneurs in the 1990s. There was no conceptual separation between their responsibility for their economy and that for their community. Self-management cultivated a sense that economic governance over Istria was both a right and a responsibility.

That Bujština was part of the Free Territory of Trieste (hereafter, Free Territory), which granted Yugoslav Istrians the right to do business in Italy within that zone, also contributed to the feeling of regional economic autonomy. There existed not only wide latitude for commerce, but also a clear division between the Yugoslav state's role in the economy and that of the Istrian regional government. Economic interests were considered a social right (Woodward 1995: 166–167), whereby the state's legitimacy rested on economic health and growth (ibid.: 16). Economic performance was the focus for "generating popular acquiescence to state socialist rule" (Irvine 1997: 7) and legitimating government more broadly. With regard to Istrian market activities, this translated to a hands-off approach by Tito, the then president, as a thriving border region served his interests. Functionally, this meant that neither production controls on families nor cross-border trade within the Free Territory was enforced. Indeed, former state-owned firm administrators recall that, in order to engage in Western European commerce and circumvent export controls, it was common for private companies throughout Yugoslavia to have offices in Bujština.

Thus, I would characterize Bujština and the Free Territory as having been a particular syncretic market, as it and its market actors embodied aspects of two economies with fundamentally different ideological tenets. This market syncretism, along with Istria's broad mandate to economically self-govern, generated a vibrant small family business sector, one where self-actualization was achieved through market activities. Although there were regulations preventing direct competition with state firms, such as not allowing families to bottle and label their wines to compete with state wineries, Istrians could sell almost unrestricted volumes of agri-food produce in Italy within the Free Territory.

Perhaps because of this experience, today a fully realized Istrian is someone with a successful family business. Surnames are often used in business names, especially among winemakers but also other artisanal food producers prevalent in the region. Community recognition of one's economic agency occurs through participation in village fairs that showcase artisanal agri-food products with friendly competitions, whose winners are subsequently publicized in the region's newspaper *Glas Istre*. Family businesses are valued for making the community resilient through their market success, which allows them to fund charity events and pool resources for local projects. The family business is thus seen as a status symbol, but it is also bound up with the identity of Istria more broadly.

In sum, it was apparent that self-management and doing business in the Free Territory were central to local narratives about Istria's fiscal relationship to Zagreb. This shaped notions of economic self-governance and the vibrant family business sector's cultivation of a family-centric economic agency. However, there is a concomitant history that undergirds relations with the state in which Istrians have been accused of being irredentist because of their pre–World War II Italian heritage. In these accounts, assertions of being 'not real Croatians' and 'dangerous' have often been levied against Istrians by Croatians from other parts of the country. In the context of the wars of the 1990s, when borders were being redrawn, Istria's Italian heritage was considered threatening to Croatian nationalists, who feared an underlying irredentist movement would reincorporate Istria into Italy (Ballinger 2003: 251), despite the fact that there never had been an independence movement in the region (Ashbrook 2006: 625; Baskar 1999). Not only were Italian cultural institutions especially active in Istrian community life, but they were (and still are) financially supportive, aiding schools, community centers, theatres, and even rural development projects such as planting Italian olive tree varietals. In the 1990s, such activities were viewed with suspicion. National leaders like President Tuđman's then nationalist Croatian Democratic Union (HDZ) party characterized Istrians as politically untrustworthy due to Istria's historical economic, political, and cultural connections to Italy (Cocco 2010: 14). When the Istrian Democratic Party (IDS) was established in 1994, this confirmed to many the region's irredentist tendencies, particularly because the IDS promoted regional issues that were viewed as too protectionist and showed an interest in participating in European institutions (Ashbrook 2006: 639; Lindstrom 2008: 195).

The region's economic self-governance intensified after the 1990s wars from which Istria was largely spared. Whereas other regions had to focus financially on recovery and reconstruction, Istria could concentrate elsewhere, and over subsequent decades increasingly invested in its own development. The IDS supported the establishment of institutions that helped finance rural development, like the Istrian Development Agency (IDA). The IDA negotiated with banks to offer low-interest and delayed-payment loans to modernize family farms and cooperated with the national Tourist Board to promote rural tourism. These efforts led to the proliferation of wineries, olive mills, dairies, honey producers, handicraft makers, and agro-tourisms (farmstead restaurants with B&B lodgings). The IDS coordinated with European institutions that made available additional financing for such activities. VinIstra, Istria's wine association, began an annual trade fair oriented toward public wine education. It hosted international wine figures, established production and taste guidelines for the indigenous white wine varietal Malvasia, promoted Istria as 'the new Tuscany', and showcased technological winemaking advancements. Istria's rapid development as the leading Croatian wine region and a European culinary tourism hotspot followed. Such efforts facilitated rural residents making a living from small-scale farming and raised recognition of Istria's contribution to the national budget. They also reinforced the notion that the region's business sector had a broad mandate to actively intervene in shaping the local economy. However, such economic values were challenged by the new national taxation regime emanating from Zagreb. This led to both great resentment toward state actors and increased distrust of the state more broadly.

Resentment, Compliance, and the Social Contract

The basic tenet of the social contract in modern times is thought of as ceding some level of personal autonomy by voluntarily submitting to a fiscal relationship in return for protections and benefits that only state-like institutions can deliver. Bourdieu (1994: 7) has framed taxation as the basis of unifying a territory of people who, via tax, are submitting to the same obligations. That said, a tax perceived to be unjust may be met with resistance in an attempt to 'adjust' the terms of the relationship in order to rectify the injustice (Fjeldstad and Semboja 2000: 21). Insights about how taxation emerges in contested ways to redefine state-citizen relations have led to theorizations of fiscal relationships as constituting a kind of economic or fiscal citizenship. Roitman's (2007) 'economic citizenship' demonstrates how citizens may demand rights to economic security vis-à-vis their state's fiscal actions. In contrast, Guano's (2010) 'fiscal citizenship' unravels how questions of taxation equity and the allocation of state benefits define a relational category between state and society. Such works help us understand the deeper value of tax to individuals and how citizens interpret the social contract.

Meanwhile, resistance to taxation has been demonstrated as being centered on the feeling that citizens are not receiving sufficient social services in return. For example, ethnographic accounts of resistance unpack how taxpayers may claim that government bureaucracy is inefficient (Abelin 2012) or nepotistic (Guano 2010), or that the government is incapable of managing specific programs like pension funds (Begim 2018) to ground their claims. Forms of what Roitman (2005) aptly calls 'fiscal disobedience' may result, ranging from street protests (Abelin 2012) to individual tax evasion (Sedlenieks 2003). These anthropologists demonstrate how individuals weigh the justness of the benefits and protections they receive against the tax burden (Björklund Larsen 2018: 49). Such research thus focuses on a specific tax owed to the state and whether it is legitimate in the eyes of those paying it, interrogating how citizens interpret what they get out of adhering to the social contract.

Other tax scholars have primarily analyzed resistance in terms of compliance with specific fiscal regimes. They often take a policy angle to problematize how states may encourage compliance. Thus, they may focus on citizens' responses to sales, income, or inheritance taxes to understand how to increase revenues (Boll 2014a; Braithwaite 2003; Gracia and Oats 2012). They find that compliance is influenced by the way in which reforms are implemented (Wynter and Oats 2019). Some focus on strategies created to build trust or "ethical values" (Alasfour 2019: 243) within society to increase compliance, while others analyze how trust in authorities and their relative power may bring about compliance (Kirchler 2007). Some scholars investigate how auditors make those working in the informal economy visible to the state in order to widen the tax base (Boll 2014b). Others consider how a state may have to 'earn' tax revenue by cultivating its relationship with citizens to increase their willingness to pay (Gatt and Owen 2018: 1196).

Similarly, Croatian academics have reflected that compliance might increase were the state "more responsible towards citizens" (Bađun 2007: 213). They have newly focused on the professional behavior, tax knowledge, and education of inspectors and how these factors influence citizens' trust in and compliance with tax regimes (Cipek 2018: 251, 262). Recently, the Croatian government even adopted reforms based on the Dutch system, chosen because of the nation's high compliance rate, which the government considered a "novelty" because it is focused "more on cooperation than repression" (Čičin-Šain 2016: 847, 849). However, such research and policy initiatives build on literature that details how to increase compliance, feeding into a narrative that citizens are inherently tax evaders, and that the state's goal should be to decrease this evasion via stricter measures.

Taking such research as a point of departure, I suggest that it is not just the construction of fiscal systems that is fundamental to the development of state-society relations; it is also how such a system is projected onto society. The literature fails to consider that the way a tax reform is implemented, and the associated enforcement practices of state agents, may have fundamental implications for how citizens perceive the social contract to be constituted by fiscal regimes. While taxation may be read as a state's project of social transformation, disciplinary technique, and even 'social engineering' (Bush and Maltby 2004), Bourdieu (1994: 6) argues that coercive tactics by state agents give impetus to questioning the legitimacy of the fiscal regime itself.

Thus, certain ways of implementing a taxation regime, and indeed some specific types of taxation, may be more deleterious to than constructive of a stronger state-society relationship. The mode by which a state implements a reform has consequences for society in practical terms and in terms of society's perceptions of government, from its intent to its underlying values. The tactics of state agents to recuperate taxes, and the precedent it sets for future state-society relations, is an example of how taxation is part of the state's social engineering. *Fiskalizacija* is illustrative of such a case.

While scholars like those above have paid attention to how people resist taxation reforms in terms of the social contract, less attention has been paid to how a tax's implementation works to constitute the social contract. Istrians did not contest the legitimacy of VAT, despite it being the highest in Europe at 25 percent, but rather the way that the state enforced it. Inspectors' aggressive enforcement led to a groundswell of distrust. *Fiskalizacija* made apparent to business owners that the state only cared to enforce one side of the social contract. Inspectors' punitive tactics threatened livelihoods. This is important because economic interventions that increase economic precarity are particularly problematic in post-socialist Yugoslav states, where access to a 'normal' standard of economic livelihood is considered a social right (Radošević and Cvijanović 2015; Woodward 1995: 166). The right to earn a normal livelihood from family-based businesses is the basis of local self-understanding. The right to the market is therefore regarded as an inalienable one, rather than a right that can be accessed only by paying taxes (see Roitman 2007: 195).

Istrians thus reject state efforts to distill the relationship to a basic taxes-for-services paradigm that reduces them to fiscal citizens, insisting instead that the method of taxation and how it is implemented work to constitute the social contract. Although taxation creates a fiscal relationship, its method of implementation affects how people perceive the social contract, particularly in a newly constituted post-socialist state. *Fiskalizacija*'s implementation showed how a fiscal regime may even reveal new economic cleavages.

Local Discontent with Zagreb's Economic Governance

That afternoon in the wine tasting room, when Elena was struggling with the software program, she pointed out that *fiskalizacija* was a burden to families because of the program's high cost, which required many business owners to buy new computers and upgrade their Internet access. It was also stressful because one could not cancel a sale once it has been sent to Carina, making a mistake risky. She explained that Carina had no technical support office, having outsourced installation to IT companies. Thus, when business owners called with problems, Carina officials referred them back to local IT technicians. However, the technicians would correctly explain they could not reverse an incorrectly submitted sale or tax payment as they were not a government institution. Elena worried out loud about the implications for her mistakes: incorrectly inputting sales would mean that taxes would be repeatedly over- or underpaid, and that inventory would be wrong at a surprise inspection. Her family discussed how it would be worse if they paid *less* than required because this would look like tax evasion. Either way, they risked penalties that could include fines, temporary closure, or blocked accounts.

Situations like these heightened tensions between business owners and government, as the complexity and costs of business ownership rose, and highlighted how business owners were now the target of state fiscal disciplinary techniques. Elena lamented that the VAT from such small transactions hardly benefited the national budget, being of much less value than the taxed transactions of large conglomerates, known to be evading myriad taxes. But the winery's daily struggle with *fiskalizacija* made the state increasingly felt in family life.

Elena's problems were made worse by the fact that at the time of *fiskalizacija*'s adoption, long-term non-payment between businesses was pervasive, with arrears of 6 to 12 months being common. Poorly functioning courts made recuperating debts especially burdensome. For business owners, this was a crisis of economic governance that threatened their livelihoods. Protection from non-payment would safeguard their economic agency, but *fiskalizacija* failed to address this. Many rural business owners rely on wholesale transactions to hotel restaurants, supermarkets, or food-processing factories. Legislation allows businesses 90 days to pay such bills. However, *fiskalizacija*'s automated system disaggregates VAT from the price of the good: it debits the seller's account 25 percent VAT immediately, *before* a bill has necessarily been paid. In the interim—which could legally be up to 90 days, but in practice is much longer—the seller is out of pocket due to both the VAT *and* the price of the good. This compounds liquidity and debt problems. Since business-to-business transactions are often for large volumes of goods, such as 30,000 euros of wine sold to a supermarket, *fiskalizacija* quickly threatened businesses with insolvency, leading to protests. Istrians pointed out this inequity in their resentment toward the reform: *fiskalizacija* guarantees that the seller immediately pays VAT on the product sold, ensuring that the state is paid, but it does not guarantee that the buyer actually pays for the product any time soon. *Fiskalizacija* failed to address the issue of recovering arrears and introduced a new way to add to business owners' liquidity problems, thus sowing deep discontent and compounding financial burdens.

Highlighting this dichotomy became the primary way Istrians expressed their frustration with Zagreb's economic governance. The payment of taxes was the state's priority, whereas receiving payment for goods was citizens' priority. Simply put, Istrians juxtaposed *fiskalizacija* to a different but central payment issue important to every business person in the economy: contract enforcement. Contract enforcement is central to market functioning and a basic state responsibility. In this sense it is a core benefit of being a citizen. However, as one businessman said in reference to his clients: "There is no shame in not paying. It has become 'in style' to see if you can get away with it." He explained that the mark of a 'good' businessman has become showing that he can get away with not following the rules and avoid paying his debts. Stories circulated about the convoluted legal process surrounding recuperating debts, judges who colluded with defendants, and unsatisfactory settlements, all of which dissuaded business owners from initiating legal action against debtors. As a result, so-called buyers knew that their clients would not go to court.

One restaurateur, Marino, lamented: "Contracts do not help because nothing can save you from non-payment." He recounted his own experience chasing 100,000 kuna (13,500 euros) from one debtor to illustrate how the paltry contract enforcement was viewed as a blight on the economy. The judge recommended that Marino enter mediation with the debtor, warning him that otherwise the debtor could "just close his company and open another one the next day, and I would get no money at all," Marino related. Ultimately, after years of waiting, paying for paperwork, and meeting with lawyers, Marino received less than one-third of the debt. Other business owners told of instances in which the court ruled that the debtor must pay in full, but they never received payment because the debtor repeatedly appealed. So even winning in court is no guarantee of payment. Such stories reveal that high legal costs, trial waiting times of three or more years, and other factors make it impractical to chase smaller debts.

Italo, a winemaker, drew on a similar story while filling bottles. In explaining that a majority of local wines are sold to restaurants and wine bars, he added that "the buyer has no legal reason to pay for the good" after Italo pays the VAT through *fiskalizacija* because there is no practical way to enforce payment. From his perspective, he loses both the cash on his account necessary to pay fixed costs, like utilities, salaries,[2] and inputs, *and* the goods he hypothetically could have sold to tourists instead. His largest buyer, a seaside hotel, may buy 250,000 kuna (33,800 euros) of wine in one day, for which Italo immediately pays 62,500 kuna in VAT. One can see it is problematic that *fiskalizacija* guarantees only that the seller pays VAT on the product sold, not that the buyer actually pays for the product any time soon, as a business may quickly become illiquid. This is an important distinction for business owners like Italo who primarily depend on business-to-business transactions. This characterizes most Istrians in agri-food production, but anyone in an intermediary business may find themselves in a similar plight. He continued: "It's not a problem to *sell* my wine—my product moves. The problem is to get *paid* for it! This is Croatia!" As in Elena's situation, Italo was expressing frustration that *fiskalizacija* ultimately raised costs by debiting his account for VAT without securing payment for the goods on which this tax was paid.

This was a sentiment repeated by every business owner I spoke with about *fiskalizacija*. Highlighting evident distrust in the state, another businessman, Alessio, explained the underlying logic:

> It is not in the state's interest [to enforce payment] because VAT has already been paid … The state is only interested in ensuring *it* is paid, not that *we* are … It is not honorable that the buyer does not pay. The seller is anxious because he must pay utilities, salaries of workers, and other costs. To me, it is the buyer who should be paying the state its VAT, not the seller. VAT is the major problem. This raises our costs and makes us less competitive in Europe, because we are waiting for payment and have to take out loans to cover costs.

This reflects business owners' belief that what *fiskalizacija* should do is to create a working market economy. Resistance was rooted in the observation that government was upholding only half of the social contract: the half making sure that it was paid. Business owners contended that by not focusing on the issue of arrears, the state was tacitly condoning the practice. *Fiskalizacija* laid bare beliefs around how an economy should be governed—by whom, through what processes, and with what effects. As such, *fiskalizacija* illuminated the problematic of how the social contract is locally constituted and whether it is being honored. Here, the local narrative pitted *fiskalizacija* against the social contract. People like Elena juxtaposed the state's failure to resolve arrears to its aggressive enforcement of *fiskalizacija*. This one-sidedness underpinned their claims of disenfranchisement and the unjustness of *fiskalizacija*. Notions of a social contract around taxation-for-rights centered on the difficulty of realizing their individuated economic agency as family businesses if they had to pay VAT before they were paid for their goods, or were constantly threatened with fines or closure. It made the traditional social contract of taxes-for-services seem inequitable, a feeling only reinforced by the behavior of tax inspectors.

Tax Inspectors: A Threat to Economic Agency

In the hillside town of Buje in the summer of 2013, four shops—a seamstress, hair salon, photography studio, and mini-market—were shuttered in one week by undercover *fiskalizacija* inspectors posing as customers. Walking through town, it was eerie to see the darkened windows of shops with tax bureau tape across the doors and official notices with state seals at eye level explaining the reasons for the closures. Marina, a Buiese café owner, told me the seamstress's story as she made coffee. The seamstress was approached at the close of business by a woman wanting a skirt hemmed. She stayed late, but as her working hours were until 6:00 PM and the receipt was time-stamped at 6:15 PM, the undercover inspector fined her for issuing a receipt after closing. Marina continued, saying that a similar situation befell the hair salon owner, who was fined by an inspector posing as a customer near closing time asking for a trim. The photography studio and mini-market were behind in tax payments, a waiter at another café related. After these conversations, I took a walk and read the notices taped on the shops' façades. The way that these stories had been recounted was far from neutral. In the first two instances, the inspectors were cast as immoral tricksters preying on small business persons who were simply being flexible to customers coming with late requests. In the latter two instances, the waiter's explanation for their tax delinquency was that virtually everyone is behind on bills to state agencies, and since this is inevitable for small businesses, they were unjustly singled out. In all four cases, the immorality of the state actors was the focal point, and the overarching narrative was one of critiquing Zagreb's competence at economic governance, especially because shuttering businesses was perceived as diminishing one's economic position in society.

Shops whose registers had mistakes of 50 kuna (6.70 euros) were fined 10,000 kuna and shuttered for anywhere between 5 and 30 days during the peak of tourist season (Ivanović 2013; Pavić 2013). *Fiskalizacija* required electronically generated receipts with every transaction and mandated that registers balance during open hours. This made things complicated for service-oriented businesses where it is common practice for patrons to simply leave cash on the bar. Marko, another Buiese café owner, expressed his frustration by citing a local incident where a popular seaside restaurant was closed because its register was off by 150 kuna. Instead of paying the fine, the owner shuttered permanently, moved to Austria, and reopened an old business there. Marko was angry that local businesses were closing for good due to such infractions.

Another business owner animatedly recounted how an inspector instigated non-compliance by deliberately avoiding a receipt. He allegedly ran from the bar, only to return to fine the owner for failing to hand him the receipt. Indeed, this came on the heels of a nationally publicized episode where a waiter—also a former footballer—ran to hand a receipt to an undercover inspector fleeing his establishment (Lucić 2013). Other cafés were temporarily closed for putting tips in the register. Such inspector behavior was the primary topic of conversation among small business owners.

Marcello, a winemaker, described how a man visiting his cellar asked to buy 50 liters of wine in compressed-air steel canisters, preferred by restaurants serving wine by the glass. The man aggressively negotiated for 20 minutes, offering to buy the wine for a discount but without a receipt to help Marcello avoid VAT. Marcello threw him out, saying he refused to sell to such a rude person. The man soon returned, revealed that he was an inspector, and tried to shake Marcello's hand. Marcello recounted that he challenged the inspector: "Why did you push me so hard? That is unfair." The inspector replied that he was just doing his job. Marcello lamented: "They are trying to trick and then catch us." The inspector acted like it was a game, but it was one that threatened Marcello's livelihood. He followed this with his family's story: a man who posed as a distributor took 100,000 kuna worth of their wine and disappeared without paying, leaving Marcello answerable for 25,000 kuna in VAT. They have since been waiting over three years for the state to investigate. He juxtaposed the visiting inspector's behavior in attempting to trick him into breaking the law to the state's failure to enforce the rule of law and find the wine thief. To Marcello, this was sufficient evidence to justify his claim that the state has failed as a steward of the economy and does not care about small businesses, but rather regards them as potential sources of income. The state cannot be trusted to protect his family from economic theft, but it has the authority to trick him into breaking the law. Seen from this vantage point, it becomes clear how *fiskalizacija* fomented distrust in the state.

Inspectors' behavior was also analyzed in the wider context of poor economic governance through the enforcement of fiscal regulations. This offered an even starker contrast to the coordination and focus of inspectors on *fiskalizacija*. At his winery, Franco told about a recent encounter with an inspector. He had sold 300 bottles of wine at 40 kuna (5.40 euros) per bottle to a nearby police station. The police served it at a charity event, but never paid or issued Franco with a receipt. Subsequently, inspectors visited Franco's winery, found an inventory discrepancy of 300 bottles, and issued a fine. After confronting the police, Franco received a receipt and sent it to the inspectors, who rescinded the fine. They then demanded that Franco pay 3,000 kuna VAT on the wine's value on this new receipt. He was exasperated at the hypocrisy of one state institution (financial inspectors) punishing him while another (police force) was allowed to ignore the law and not pay its debt. When confronted, the inspectors explained that they have no enforcement power over the buyer because they are financial inspectors of businesses. In closing his story, Franco commented: "People here study how to steal."

Finally, Istrians focused their grievances on the issue of shaming debtors. The public debt notices were embarrassing in a community defined by family businesses. Successful families, like Elena and Gino's and others whose stories were told above, are often also representatives of Istrian culture. Inspections immediately translate into threats to a business's reputation. A public announcement of Elena's 'tax evasion', even if unintentional from her poor understanding of *fiskalizacija*'s computer interface, could become gossip, and could even turn into a story that the family is successful *because* of their 'tax evasion'. Adding insult to injury, the state, ostensibly in the name of transparency, launched a website that lists tax debtors and the amount they owe and is popularly cited in newspaper articles about business closures. A Buiese shopkeeper retorted that the state should not put businesses like the neighboring photography studio on the same website as national conglomerates in debt to the state for millions of kuna. He laboriously searched the website to show the range of debts. The rationale for focusing on small businesses, he and others surmised, was that it is easier to spot-check them than to undertake a financial audit of a large corporation. He gave the example of Agrokor, a corporation known to owe millions. He noted that Agrokor's 60,000 employees would be displeased with the government were they to temporarily or permanently lose their jobs from the company's closure in a market already suffering high unemployment. He explained: "It is unfair … If I pay and he does not, and he drives a nice new car and I cannot, who is stupid and who is smart? We are the stupid ones, working hard and gifting our products to people who have no intention to pay us and no shame in not paying us." Such lamentations and lay theorizations about state behavior—whether it was the behavior of inspectors or the types of businesses (small family or large conglomerates) targeted for inspection—demonstrate how *fiskalizacija* tapped into pre-existing state-society fissures.

Thus, Istrians did not resist VAT as unjust, but rather contested the inequity of *fiskalizacija*'s enforcement, which targeted the economic agency of family businesses, and its non-comprehensive scope. That the state seemingly lacked the economic governance proficiency to resolve pervasive, long-term arrears that were straining businesses, but had the capacity to send multitudes of undercover inspectors across the country to undercut the economic agency of business owners and penalize tiny infractions, undergirded Istrians' feeling of disenfranchisement. People believed that the state was simply unwilling, rather than unable, to address the arrears issue. The intense enforcement of only half of a business transaction—the one guaranteeing the state its revenue—felt at odds with what should have been the greater economic governance goal of creating a well-functioning market. Business owners contended that inroads to achieving this could be made by protecting their contracts, and that this would improve revenues better than chasing small discrepancies. *Fiskalizacija* reached beyond a discussion of tax policy to encompass state behavior writ large. The gaps clearly apparent in the government's fiscal agenda seemed so basic that a profound lack of trust emerged; the assumption prevailed that this error was strategic rather than accidental. Istrians expected to maintain their economic agency as family businesses engaging in the economy and contributing to the development of Istria's image as an entrepreneurial farming region characterized by artisanal food products, as a culinary tourism destination, and as one of Europe's niche wine regions. Enforcement seemed to unduly target Istrian family businesses, and a narrative emerged that inspectors were more aggressive here than elsewhere in Croatia.

Becoming a 'Normal' European Economy

"We Istrians are too honest!" Marcello exclaimed as he worked in his cellar. He leapt into an anecdote then circulating about how inspectors visiting Dalmatian seaside restaurants were wooed with tables of food into not issuing fines for *fiskalizacija* infractions. By suggesting that Istrians pay taxes more willingly than business owners in other Croatian regions, he was tapping into the narrative of Istria's financial centrality to claim economic recognition. It echoed an older local narrative about how important Istria's tax revenue was to Yugoslavia's budget, often alluded to in various ways to emphasize Istria's important position in Yugoslav history and defend against the insidious trope of Istrians as irredentist. Efforts of small business owners to comply reflected their desire to be regarded as good Croatians. Although *fiskalizacija* was a nationwide program, however, some spoke as if it had been adopted solely to punish Istria's economy. Some like Marcello felt Istria was a target of enforcement because of its private sector strength.

To counter negative perceptions, Istrians look for ways to mention their valuable contribution to national wealth. For example, *Glas Istre* publishes the tourism tax revenue totals on a sometimes weekly basis as front page news during summer tourist season. *Fiskalizacija* joined the headlines that summer, periodically publishing the increase in revenue resulting from its adoption and concomitant inspections.[3] This opened an opportunity for Istrians to claim that although it is geographically peripheral, Istria is financially central to Croatia because its high number of registered small businesses and its robust tourism sector contribute tax revenue.

Nevertheless, there was a widespread belief that *fiskalizacija* was not normal—not just in its implementation in Istria, but as a fiscal policy in general. This was in large part due to cross-border relationships. Istrian families have been doing business in Italy since the socialist era due to their inclusion in the Free Territory. Since Croatia's independence, their commerce with nearby Italy, Austria, Germany, and Slovenia has intensified. Winemakers, for example, regularly deliver minivans of wine to these countries, returning home with anecdotes from clients' conversations about how 'normal' economies work.

In discussions about *fiskalizacija*, such anecdotes provided a stark contrast to the Croatian state's economic governance failure to create a healthy market economy. Some business owners (including Italo and Alessio mentioned above) made oblique references comparing Croatia and nearby EU countries to ground their claims that Croatia's *fiskalizacija* is abnormal. Indeed, in a normal transaction in a normal economy, it is the *buyers* who pay VAT at the point of sale when they purchase a product, as the tax is embedded in the total price. In adopting *fiskalizacija*, the Croatian government decoupled purchases into two separate transactions—enforcing the payment of the tax but not the payment for the goods being sold.

However, the dichotomy Istrians articulated between these economies went much deeper. For example, in speaking about his financial situation and *fiskalizacija*, a farmer named Giuseppe told me:

> This is our [version of] liberal capitalism, and either you accept it or you will be punished. It is worse than a dictatorship. During socialism, sure, I could not speak against Tito, but why would I? Life was good then. I could live. Now, I vote and my representatives work against my interests, and if I complain I am punished … Our European democracy is not your American democracy. It is not Lincoln and the Constitution. Here, the law changes five times per year, you don't know what it is and whether you are breaking it, but you will definitely pay for it eventually, that is for sure!

Echoing this sentiment, a Bujština politician stated: "The government is behaving like its citizens are its enemies. They don't help us, even though helping the people is the state's purpose. Instead, we citizens are serving the government as they steal our wealth. People can't make it in life. We have a political crisis." It was clear from such conversations that *fiskalizacija* was symbolic of a greater struggle in society. Viewed as emblematic of the inequity of many other economic reforms, the tax reform adopted in 2013 was considered symptomatic of a divergence from what Istrians thought were Western norms to a predatory capitalism run amok.

Such reactions revealed a belief that the social contract should be composed of more than taxes for services. Instead, Istrians hold an expansive view of their economic prerogatives, envisage a trenchant distribution of rights and responsibilities between state and society, and have a clear expectation of how economic governance should be legitimately executed. *Fiskalizacija* and its mode of implementation in their community became a way to express their discontent with how this social contract was constituted in comparison to nearby countries and their recent economic history. There was a feeling of loss in economic self-determination, beyond nostalgia for socialism's quality of life guarantees as narrated in ethnographic accounts about 'normal lives' (Jansen 2014). The myriad 'normal life' narratives found in post-socialist spaces are bound together with the common thread of economic disenfranchisement and disenchantment with reforms meant to align the region with the EU's West (see Fehérváry 2002; Greenberg 2011). Istrians felt that they had experienced market capitalism in the socialist era due to Bujština's market syncretism and considerable economic self-governance, which included decision making in self-management institutions and keeping some revenues from family businesses and socialist industry. By contrast, this new taxation regime made it apparent to them that the social contract is only partially constituted by the state's creation of a market that allows private businesses to maintain their economic agency in exchange for contributing to the state's revenue.

Business owners insisted that the *buyer* should be liable for the VAT, which highlights how Istrians pinpointed *fiskalizacija*'s inherent illogical foundation around which to voice their opposition. However, the narratives of disappointment with the government in the context of *fiskalizacija*'s implementation also highlight how citizens may frame such narratives to question the government's underlying intent. The combination of aggressive inspectors and paucity of state interventions to enforce contracts contributed to the feeling that the state regards the private sector primarily as a revenue source. That large conglomerates were known to be evading taxes further fed such impressions. *Fiskalizacija* not only galvanized Istrians to voice both disenchantment with reforms and a desire for a normal economy, but also led them to formulate a targeted policy critique of government that questioned the underlying logic and intent of the reform. *Fiskalizacija*, they challenged, made it impossible for people to do business normally—which is all the more ironic when one remembers that it was adopted in the midst of Croatia joining the EU.

Concluding Remarks: The Social Contract and Economic Values

Fiskalizacija revealed that for Istrians the ability to collectively contribute to regional economic governance, through local decision making and individual economic activity, was an integral aspect of their self-definition. Their vision of the social contract as something enacted through individual behavior reflecting particular economic governance values was at odds with Zagreb's. Historical personal market experiences, knowledge about how economies work elsewhere, and fundamental local economic values surrounding agency and self-determination together informed Istrian conceptualizations of the social contract.

This chapter has argued that the way a tax regime is implemented, and the associated enforcement practices of state agents, has fundamental implications for how citizens perceive the social contract to be constituted by fiscal regimes. Local framing of disenfranchisement focused on underlying intent, juxtaposing the predatory behavior of inspectors against the issue of poor contract enforcement. From this, a narrative emerged of *fiskalizacija* as anti-Istrian, anti-small business, and predatory. Articulations of the social contract were infused with expectations grounded in local understandings of good economic governance, rooted in Istrians' past personal experiences of living in a border zone and engaging in trade with Italy during the socialist era. Participating in Bujština's syncretic market cultivated their particular understanding of how markets function and their economic governance values. The implementation of *fiskalizacija* demonstrated how long-standing geopolitical fractures may find new salience, creating unanticipated fissures between state and society that become new grounds for distrust. It revealed the economic governance shortcomings and contradictions of Zagreb, which failed to protect against arrears while managing to use *fiskalizacija* to increase its revenues, not so much by increasing general tax compliance in the informal or formal economies, but by increasing punitive measures for small episodes of non-compliance by otherwise tax-compliant businesses.

The fiscal exchange relationship apparent in Yugoslavia seemed to evaporate in post-socialism as Istria's economic self-governance grew. If the question framing post-socialist Europe's future in the 1990s was, 'what was socialism, and what comes next?' (Verdery 1996), the answer increasingly seems to be that rather than free market capitalism, Croatia is transforming into a managed market reminiscent of a kind of 'managerial capitalism' (Eyal et al. 1998) governed more opaquely than Yugoslavia's self-management. To Istrian business owners, the state was now seeking to restrict their economic agency in ways not done during the socialist era. They read *fiskalizacija* as an attempt to reduce their relationship with the government to transactional terms, or, worse, as a sign that the government did not care about small businesses.

Fiskalizacija became a centerpiece around which to hang their governance expectation of the protection of contracts, and ultimately their governance discontent when the state failed to do so. The decoupling of VAT from payment for products compounded this cleavage in economic governance values. The immediate debiting of VAT constricted business owners' economic agency by pushing them into or near insolvency as they waited for buyers to pay. Unable in the meantime to make investments, pay bills, or otherwise continue everyday business, they instead spent their time chasing debts. *Fiskalizacija* thus created an opportunity to highlight the state's failure to fulfill expectations of facilitating a healthy economic environment—one where contracts were honored and debts paid—and a robust, functioning market that favored the small business sector.

Rather than turning to informal business practices, Istrian business owners revealed their willingness to embrace modern business norms. However, the complications met in adopting these norms on a practical level gave energy to narratives of a self-interested, predatory state. The shuttering of businesses for minor infractions was starkly contrasted to the large debts of major corporations. Thus, *fiskalizacija*, achieved most thoroughly by aggressive, undercover inspections, contributed to breaking the public's trust. Its unintended consequences were that core economic governance values were challenged, business owners' sense of their economic role in their communities was diminished, and the individuated economic agency of family businesses felt threatened. Narratives underpinning Istrians' resistance to *fiskalizacija* revealed their particular understanding of the social contract, and *fiskalizacija*'s perceived shortcomings provided a framework around which Istrians could articulate their vision of economic agency and good economic governance.

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Notes

1. Interlocutors' names have been changed, and translations are my own, unless otherwise indicated.
2. The average salary of a cellar worker is 800 euros per month.
3. These data support Istrians' feeling of significantly contributing to the national revenue. Bronić and Franić (2014: 342) found that between 2002 and 2010, "the region with [the] highest fiscal capacity [GDP per capita], Istria, collected approximately three times as much revenue from regional taxes … as the region with the lowest." Older data also show that Istria's high tax revenues were redistributed to other regions (Bajo and Bronić 2004).

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Chapter 5

Into and Out of Citizenship, through Personal Tax Payments

Romanian Migrants' Leveraging of British Self-Employment

Dora-Olivia Vicol

Anthropology rests upon a long tradition of critical inquiry into entrepreneurial citizenship. Since the 1990s, a burgeoning anthropology of neoliberalism has examined the ways in which measures purportedly adopted to stimulate individual autonomy, in the spirit of classical liberalism, have coincided with a marketization of governance, in the spirit of neo-classical economics (Ganti 2014; Makovicky 2016). Across ethnographies of work (Chelcea 2015; Urciuoli 2008) and job seeking (Gershon 2014, 2016; Van Oort 2015), scholars have illustrated how appeals to self-reliance couched in 'can do' language can obfuscate precarity (Muehlebach 2013), yet, similarly, how self-sufficiency can enable workers to narrate themselves as meaningful subjects in moral orders premised on economic contribution (Millar 2014). A similar ambivalence characterizes

Notes for this chapter begin on page 116.

European citizenship and the story of Romanian migrants who informed this chapter. If, in a juridical sense, all Romanians became European citizens, free to move across the member states the moment Romania acceded to the EU, at a discursive level even a cursory look at the press illustrates how Romanians' mobility was not welcome but merely tolerated to the extent that they proved themselves 'good workers' (Anderson 2015; McGhee et al. 2019).

Despite the attention devoted to self-sufficiency as a neoliberal imperative, less scrutiny has been dedicated to how work mediates access to substantive citizenship in practice through tax. The literature that documents autonomous work points to the moral dominance of economic activity, but leaves much unsaid about how this is deployed to secure residence, access welfare, or obtain any of the other everyday protections that de facto constitute citizenship (Currie 2016). Correspondingly, within the mobilities literature there is also much unsaid about how intra-European migrants leverage their economic contribution to access the protections of host states. This, I argue, is an important oversight. Economic activity is more than a discursive tool deployed to distinguish between the deserving and the undeserving in public debate. It is also a process with a fiscal materiality that can open the path to substantive citizenship, or can confine migrants to European citizenship in name only.

This chapter addresses this gap in the theorization of tax by investigating how Romanian migrants navigated their fiscal obligations. Building on the literature that examines the discursive prominence of economic activity in what scholars call the 'worker-citizen nexus' of neoliberal governance (Anderson 2015), I shift the focus to the frictions of material bureaucracies, networks, and interpretive frameworks that mediate tax contributions in the everyday.

To illustrate this, the chapter draws attention to three concepts. First, I conceptualize the obligations that migrants derive from EU mobility and fiscal regimes as a duty to 'account for oneself'. Drawing on the "dual credentials" of accountability identified by Strathern (2000: 1)—as moral reasoning on the one hand, and as a method of bookkeeping inspired by financial accountancy on the other—I argue that the tolerated status of Romanians is dually conditioned: on their readiness to constitute themselves as 'hard workers' and on their ability to fashion themselves as financial entities.

Building on this observation, the second point this chapter makes is to conceptualize tax payments as a relational practice. Despite the appeals to self-reliance inherent in neoliberal citizenship, I show how entering the rungs of taxpayers was, in effect, a highly mediated process shaped by a lucrative industry of migration consultants (Gammeltoft-Hansen and Sørensen 2013; Garapich 2008) and street-level bureaucrats (Lipsky 1980) who had the power to validate or reject Romanians' attempts at bookkeeping.

This brings the chapter to its third and final point. Looking at how Romanian migrants mobilized, and were immobilized, by their tax obligations, I show

how personal accountancy could bring them both into and out of substantive European citizenship. For those who mastered the format of bookkeeping, taking up self-employment could allow access to welfare, student finance, and employment rights. For those who could not, however, exclusion from taxation meant being relegated to the margins, which left them vulnerable to immigration controls and the abuse of unscrupulous employers. The chapter concludes with a call to conceptualize tax contributions as a personal technology that can help migrants move from the periphery to the core of citizenship.

The fieldwork that informed this chapter was conducted in several stages, including a year of participant observation during my doctoral study of Romanian networks, from September 2014 to September 2015, and subsequent interviews with four families of Romanian Roma scattered between the autumn of 2017 and the spring of 2019. A key component of the project was the three months I spent volunteering as an employment rights caseworker. Many attendees were laborers, cleaners, and other 'gig economy' workers who hoped to start legal battles against unpaid fees. Assisting them effectively meant observing their struggles to position their everyday work within the tax payment—legal protection exchange that underpins formal citizenship. There could be no legal battle without citizenship, and no claim to citizenship without a proven record of tax payments. Piecing this record together, at times quite literally by sifting through the letters that attendees had kept but could not decode, provided an important insight into how Romanians struggled to understand and fulfill the fiscal obligations of self-employment. During this stage of fieldwork, I conducted 24 interviews, 6 with clients I had personally assisted. Equally significant was the time I subsequently spent in a North London neighborhood observing migrants' interactions with acquaintances and paid-for consultants who were called upon to translate their fiscal duties—and who straddled the boundary between profiting and caring.

Overall, my fieldwork in London included interviews and observations that involved 70 Romanian migrants. These were men and women who had just a few months or several years of experience in the UK, who had migrated from impoverished villages in search of economic opportunity, or who had left materially comfortable positions in order to explore a different kind of living. What they shared was a duty to affirm themselves as taxpayers in a worker-citizen regime that tolerated their residence, but conditioned their substantive citizenship on fiscal contributions.

Placing Tax in the European Worker-Citizen Regime

Tucked at the end of the Northern Underground line in one of the northernmost London suburbs, Little Moldova is a cacophony of supermarkets, beauty salons, and small eateries that display the blue, yellow, and red Romanian tricolor.[1] Scattered along the high street, they serve a community whose population in the city had grown from 14,000 at the time of European accession in 2007 to as many as 119,000 the year I started fieldwork (APS 2018). Together, the Romanians of Little Moldova speak the second most popular language in that area of London. They are part of a migrant group with one of the highest rates of self-employment in the UK (Vargas-Silva and Fernández-Reino 2019), whose right to reside, work, and enjoy the protections of their host state as European citizens is conditioned on their ability to fashion themselves as independent taxpayers.

Romania joined the EU 18 years after the toppling of Nicolae Ceaușescu's socialist regime. For many Romanians, joining Europe meant inching closer to normalcy, after a 'transition' marked by power struggles, corrupt property seizures, and widening inequalities (IQLR 2017). Polled in 2007, Romanians had among the highest levels of support for EU membership (European Commission 2007). In theory, joining the EU would grant them European citizenship and with it the right to move to and work in other members states, and to access their protections without discrimination. This was enshrined in the Maastricht Treaty of 1993 and subsequently refined as a core pillar of European integration (Mindus 2017).

Despite these expectations, however, both the process of accession and the citizenship it conferred were more fraught. From the moment negotiations were opened, Romania struggled to shake a 'laggard' status. Pointing to corruption and deficiencies in public administration, commentators doubted the extent to which Romania and Bulgaria, who joined the same year in what became known as the 'A2 accession', were allowed membership on the basis of actual reform, or were simply being tolerated out of an ideological commitment to absorb the post-socialist bloc (Gallagher 2009; Papadimitriou and Phinnemore 2008). It is not surprising, perhaps, that the A2 accession started with another transition, characterized by limited entitlements.

Imposed from 2007 to 2014, the transitional regime gave Romanians and Bulgarians the right to travel and live across the European Economic Area for three months, but restricted their right to reside beyond that grace period (UKBA 2008). Students registered at British universities or colleges were allowed in the country and could take part-time work, but were largely denied access to benefits. Waged employment was available to the few applicants who were young, educated, and wealthy enough to qualify for a 'highly skilled' permit; otherwise, it was restricted to a niche of undersubscribed occupations, such as agriculture or food processing. There was also an option of 'self-sufficiency', which granted A2 nationals lawful residence, but not the right to work or access welfare. For everyone else—that is, most ordinary migrants—making a living in the UK or any of the other member states that upheld the transitional regime meant working as self-employed contractors: they would be allowed access to residence, public services, and welfare support, but would be required to find their own work and manage their own tax contributions. By 2014, as many as 59 percent of Romanians and Bulgarians were registered as self-employed, regardless of training, original aspirations, and indeed their ability to navigate the fiscal requirements of this status (Migration Observatory 2014).

A vast body of literature has critiqued the moral deficiencies of conditioning European citizenship on economic self-sufficiency. Scholars of mobility have argued that despite the framing of enlargement as a symbolic return, transitional arrangements, in effect, institutionalized second-class status for the East (Bruzelius et al. 2017; Kochenov 2006). Intra-European migrants, Anderson (2015) argues, are 'tolerated citizens' to the extent that they make 'good workers', in the same way that Britons are relegated to the rungs of failed citizenship if they become economically inactive. This is compounded by critiques highlighting the institution of self-sufficiency that exists at the heart of neoliberal citizenship more broadly. The requirement of economic independence, which is so visible in immigration controls, is not only a feature of transitional controls imposed on Romanians and Bulgarians, but also an aspect of neoliberal governance (Chandler and Reid 2016; Rose 1999).

Turning their attention to these measures, anthropologists have documented the systems of knowledge, administration, and representation that make living one's life an enterprise. Looking at the creation of workers' subjectivities, ethnographers have examined how CV writing and career counseling workshops promote a fashioning of the self as a business (Gershon 2014, 2016; Larson 2008), how performance reviews and team-building exercises colonize personal time (Adkins and Lury 1999; Chelcea 2015), and how audit cultures impose a logic of accountancy on everyday life (Power 1997; Strathern 2000).

It is puzzling, therefore, that despite the interest in entrepreneurial self-making, becoming a self-sufficient citizen in practice through the medium of tax remains overlooked. Existing literature notes that transitional migration controls created particular types of economically active migrants (Anderson 2010, 2015; McGhee et al. 2019). Yet for all the discursive weight associated with being seen and narrating oneself as a 'good worker', the leap from tolerated residence to substantive citizenship is conditioned on migrants' ability to credibly translate their autonomy into a fiscal footprint. A first theoretical ambition of this chapter is thus to position taxes as a junction that can make or break the worker-citizen. To this end, I build on a number of interventions in the social study of tax (Campbell 1993; Martin and Prasad 2014).

Inspired by Schumpeter's early-twentieth-century observation that tax collection lays at the foundation of the modern state, Martin et al. (2009) propose a fiscal sociology that shifts attention from questions of revenue collection, distribution, and economic performance to how tax shapes the social contract. Steeped in historically constituted notions of value, taxation not only formalizes the relation between citizen and ruler, but also provides a means of demanding social change—an angle that has been explored in a small number of anthropological works. Looking at the Swedish tax authority's attempts to engineer compliance, Björklund Larsen (2017) draws attention to the ways in which tax contribution is used to affirm a particular national character, marked by moderation and collective welfare. Taxes, she concludes, are not just about the collection of revenue, but about the fashioning of moral and political orders. It is in the same vein that other ethnographers locate tax avoidance as a form of joint fiscal and political disobedience. Withholding contribution, it is argued, can act as a critique of an unjust state and inequitable market relations (Guano 2010), and as an affirmation of alternative value systems (Roitman 2007).

This chapter furthers the anthropology of tax by drawing attention to its everyday materiality. While existing investigations into fiscal regimes go far to position taxation as a site of ethical negotiation, there is much left to be said about the processes, aesthetics, and relations through which tax payments are enacted. Despite any alignment of values, it is a migrant's ability to navigate the infrastructure of tax contributions that enables, or frustrates, his or her access to substantive European citizenship. A second ambition of this chapter is to move us away from questions of value negotiation among those who *are* citizens and instead draw attention to how tax allows one to *become* a citizen—through particular bureaucratic processes and aesthetics of numerical self-fashioning.

Accounting for Oneself: The Categories and Aesthetics of a Personal Business

On my first week as a caseworker, I met Ion. Almost 60 years old, with the imposing build of a man who had done physical work for decades, he sat nervously on the small chair by the adviser's desk. Like many of the charity's cases, his was an issue of non-payment. Ion was a carpenter for a small construction company and was owed over £700 ($886) for a week's work. His breathing quickened as described the "humiliation" of trying to claim what he was owed. Having mastered only a few words in English, he had to argue with a man who was half his age, but twice as brazen. He was threatened with violence and collapsed.

We tried to calm Ion down, reverting to the small comfort of procedure. As with every case of a work dispute, the first step was to determine whether Ion was an employee, which could lead his case to the Employment Tribunal, or whether he operated as a self-employed contractor, which would end with a case at the Small Claims Court. When I asked the question, the term 'employment status' did not bring a response. Recently taught by more senior colleagues that it was we, the advisers, who would likely determine clients' status, I then asked if I could view any documents related to the job. Within moments, the desk space between us was covered with a collection of letters that Ion had pulled out of a bundle packed tightly inside his wallet. As he unfolded them attentively, I looked for pay slips or letters from the tax authority (HMRC) as clues to his employment status.[2] There were none. Ion's 'documents' consisted mostly of handwritten notes on which he had tracked the hours and tasks he had been assigned at work. Other than those, Ion revealed, his name did not appear on any records of the job at all.

"There wasn't a day from God that I didn't work," Ion remarked. For more than a decade before coming to London in 2012, he had traveled to Israel, Italy, and Ireland, taking on "every construction job there was." A Pentecostal father of eight children, it was his remittances that kept the family "wanting for nothing." His children, some adults by now, had finished school; his wife had learned to drive a good German car. Yet when we met at the charity, it became clear that the autonomy he affirmed with poise had failed to translate into a record. For reasons he could not quite determine, Ion had never been able to convince clerks who interviewed him for a social security number (known in the UK as a National Insurance number or NINO) that the work arrangements he secured as a carpenter amounted to 'genuine' self-employment. Without a NINO, in turn, he could not apply for the Unique Tax Reference Number (UTR) needed to register his self-employment with the tax authority. And without any communication from government agencies to count as proof of address, he was not able to get a bank account. In an arrangement mutually agreed upon with the company, Ion made do by receiving payment through the account of a friend who worked on the same project. "What about taxes?" I asked. Ion shrugged. Perhaps the friend would pay those, too, and they would square the debt later.

The story of Ion captures a paradox I encountered repeatedly. Acquainted with the skepticism that had surrounded Romanian migration in the British press and Western European media more broadly (Vicol and Allen 2014), many of the people I interviewed framed their mobility with impassioned affirmations of their work ethic. At the charity and in Little Moldova, men and women stressed their ability to "work hard" and "learn anything," to make the best of the jobs available, and "always to look ahead." There had been moments of anxiety when payments were not honored and when short-term engagements ended abruptly. Operating in a regime described as 'dependent' self-employment (Böheim and Muehlberger 2006), often in positions that were poorly paid and devoid of the protections inscribed in the employment contract, insecurity was common—particularly for women, who experienced lower pay rates and fewer opportunities for upskilling (Parreñas 2015). Nonetheless, like generations of migrants who had learned to frame their right to belong through active economic contribution, people like Ion narrated their mobility with affirmations of work ethic, whether in interviews with myself and charity workers, or in everyday conversations whenever migration came up.

Despite their accounts of personal autonomy, however, many Romanians struggled to navigate the technical barriers required to translate self-sufficiency, which they valued and experienced, into the fiscal contribution required to access the entitlements of European citizenship. At this point, a discussion of the material bureaucracy of taxation becomes relevant. Unlike wage workers, whose income tax and social security contributions are processed by employers, the self-employed must manage their taxes individually. Once a year, sole traders[3] are prompted to log in to an online platform, where a menu several pages long asks them to assess their income, declare any expenditures and losses incurred, and then pay the tax indicated by the program directly into the account of the fiscal authority.

This is where accounting for oneself became a technical challenge. The majority of Romanians who took up this status were not IT-savvy business owners; rather, they were ordinary migrants for whom self-employment was simply the easiest means of earning an income legally. Some of them, like Ion, were farmers with just eight years of education, who had previously made a living in manual occupations. There was hardly a question of operating laptops and accessing the digital infrastructure that mediated tax payments in the UK. Nor was there a 'bureau' where one could even see the tax authority. In a country that had made a mission of digitizing citizenship, whether national or European, becoming a taxpaying citizen was, in practice, a test in decoding the interface of the HMRC.

A second, and arguably more confounding, aspect was that paying taxes was a test not only in reading the state, but also in making oneself legible through the tax authority's categories. This is where a discussion of the dual valences of accounting becomes illuminating. In a seminal intervention, Power (1997) drew attention to the ways in which the practice of auditing, derived from finance, has become a ubiquitous tool of neoliberal governance. Building on his critique, Strathern (2000) observed how accountability, in the moral sense, is increasingly reduced to a question of accountancy inspired by the quantitative language of finance. By situating moral worth within the categories of financial accountancy, Strathern argued, 'audit cultures' pose the risk of crushing the ethic they purport to defend. They place the burden of fitting life into financial categories upon the shoulders of the form filler, while leaving the rigidities of the form unquestioned (ibid.).

It is in this vein that self-employment entails a translation of the self—the living person who works, moves, earns, and spends—into the language of the tax authority. At a minimum, it means monitoring earnings by providing dated invoices, isolating everyday purchases into tax-deductible expenses, and always keeping a record of receipts. Such tax-minded records are required at every annual payment of income tax and social security, like a ritual of confirming one's status. Paradoxically, however, in the case of Romanian migrants this level of self-accountancy was also required at the very entrance into citizenship, in their applications for a social security number.

Unlike British nationals, who are granted a NINO *before* they begin work and are required to pay any tax (usually by their sixteenth birthday), the transitional immigration controls *conditioned* the receipt of a NINO on Romanian migrants' ability to reproduce the protocols of a taxpaying business. Accounting for oneself was thus a semantic translation of lived autonomy into the categories of financial accountancy. It also meant adopting a certain aesthetic through which such translations became recognizable to the bureaucrats who wielded the power to allow or reject migrants from the rungs of NINO-holding, taxpaying European citizens in the UK. Just like Ion, no A2 migrants, however keen to affirm their self-reliance, could exercise the entitlements of European citizenship unless they also attended an interview and convinced the person at the National Insurance desk that their records reflected 'genuine' autonomous work.

Ethnographers of bureaucracy have amply theorized the persuasiveness of form (Strathern 1991). As 'graphic artifacts' (Hull 2003), documents derive their authority from the substance of their text as much as from the design and type fonts that constitute their surface (Hull 2012; Riles 1998). Studies of bureaucracy since Weber ([1946] 1991) have examined the ways in which mechanized printing, stamps, and letterheads reify the authority of the state by erasing traces of individual authorship. In my informants' case, the challenge was to fill the categories of accountancy as defined by the state with forms that remained open to myriad interpretations.

Having seen several cases where 'documents' came in the form of heterogeneous bundles of bills and faded handwritten notes, the charity had turned record-keeping into a staple of advice. We coached attendees on how to use preprinted booklets to record income and expenditures, how to get their clients to sign and date agreements, and always to put their work arrangements in writing. Thinking of documents as artifacts of authority, imposing in their aesthetics as much as they were in their semantics (Hull 2003; Riles 2000), we taught migrants to buttress the autonomy they valued with the format that would persuade. To be self-employed was to construct and maintain a formatted self.

However, despite the conviction with which the charity promoted getting work arrangements in writing, the advice was a matter of imagination rather than precedent. While the imperative to keep *some* records was clear enough, there was no single template for how to write an invoice, how to store expenses, or how exactly to make oneself look like a business. Among the caseworkers, our lessons in record-keeping were derived in Weberian fashion from the common-sense assumption that a document is more authoritative when it appears more impersonal, that is, when it is recorded in an invoice book or, ideally, computer-processed. For their part, migrants' attempts at accounting for themselves were embroiled in a patchwork of information acquired from friends and a sprawling consultancy industry. It is to this relational nature of taxes that I now turn.

The Relational Nature of Personal Accountancy

On the high street of Little Moldova, dotted between the shops stacked with Romanian produce, two accountancy offices advertised their services to passers-by: "NINOs," "UTRs," and "Tax Returns" appeared at the top, with "Benefit Applications" in small print. With signage in Romanian professionally etched into shop windows, they were the go-to source of information for migrants who, like Ion, struggled to navigate their own fiscal duties, but who, by contrast, could afford to pay for advice. Many more consultants appeared in the rent-free space of social media, where sites such as "Romanians in London" abounded with advertisements for accountancy (*contabilitate*).

"They fully depend upon me," said Andrea, a 37-year-old law graduate who made a living from consultancy, when referring to her extensive client list. For the past four years, Andrea had assisted more migrants than she could remember. "I never imagined this would be what I would end up doing," she explained. Andrea was not a qualified accountant, but an ambitious graduate who had learned the intricacies of accountancy out of necessity when she turned her casual babysitting engagements into something that looked like a business. The services she provided had started as free advice for friends and migrants whom she empathized with, acquiring a monetary dimension only when she started encountering financial difficulty. She was still unsure of how to define her work and just how much she could reasonably charge clients who had come to rely on her. And yet, in their eyes, she was "the family lawyer."

A veritable market of private 'street-level' (Lipsky 1980) consultants had developed in response to Romanian migrants' fiscal difficulties. Like the "lawyers … fixers and brokers who sustain links with origin and destination countries" (Cohen 2008: 145) in what the mobilities literature calls a 'migration industry', the consultants of Little Moldova had made a lucrative business mediating migrants' entry into citizenship (Garapich 2008). Firms with busy high street premises advertised services ranging from £150 ($190) for NINO applications to £800 ($1,013) for full tax returns. Consultants like Andrea, by contrast, operated in an ambiguous space of familiarity more akin to favors (Henig and Makovicky 2016), where transactional exchanges were paralleled with appeals to care, and where the client-expert relation intersected with a language of moral responsibility. They were not micro-businesses, Andrea explained, but "people who depended on her." She, in turn, was someone who imparted advice over the telephone and often around her clients' dining tables—drawing on a mix of information and educated guesswork that straddled the line between what she knew had to be done and what they all heard, suspected, or imagined that bureaucrats with the power to issue NINOs might like to hear.

I found it fruitful to examine how, in their applications for NINOs, Romanians engaged in veritable performances of personal accountancy. Unlike advisers at the charity, who placed their faith in the authority of the typed record, Andrea's advice for NINO applications extended to how her clients should carry themselves, answer questions, and conform, with subtle details of register and intonation, to clerks' expectations of propriety. "It was an exercise in creativity," stated Marian, a 25-year-old international relations graduate when describing his preparations for the interview and the multitude of acquaintances who contributed to the process.

> Getting the NINO was like playing the lottery. You would call some friends and ask them to write some references for you. Right, so let's say, "On the 1st of March Marian painted a room, it was great, I paid him this much, in cash." It had to be cash! Then you'd get another friend to say, "On March the 10th Marian painted a fence," then the same story, cash payments. The referees[4] chose English names for themselves, because we all thought that a Romanian name would trigger suspicion … It was an elaborate project, people really used their imagination.

The use of English names in Marian's account speaks volumes about how he imagined the desirable migrant worker—as a subject who was autonomous enough to take up self-employment, yet unthreatening to the hierarchy that positioned Eastern European migrants as providers of labor, and UK natives as its recipients. In a climate of hostility where everyone had some experience of arbitrary rejection, the opaqueness of administrative decisions appeared to give free rein to exercises in forgery and imagination, as Marian put it. Applicants looked for the winning combination of aesthetics and semantics associated with 'proper' accountancy. Becoming a taxpayer, it seemed, was a joint test in financial literacy and in a migrant's ability to reproduce the figure of the hard-working Eastern European migrant.

Far from the individualism inherent in the neoliberal ethics of running oneself like a business (Gershon 2016), for migrants the fiscal practicalities of self-employment involved a multitude of friends, advisers, and street-level bureaucrats, who were called upon to moderate the novelty of this status. Despite narrating themselves as fast-learning, hard-working individuals, no one was quite as self-reliant when it came to tax. Notably, the relations Romanians mobilized in getting a social security number could make the difference between those who wedged their way into European citizenship and those who found themselves precariously confined to its margins.

Into and Out of Citizenship

Falling below the fiscal radar had profound consequences for the quality and security of Romanians' stay in the UK. Those who wished to continue their studies could not qualify for maintenance grants unless they could demonstrate three years of 'ordinary residence', free from immigration restrictions (SFE 2016). Women who wanted to give birth and any patients who appealed to the National Health Service (NHS) were liable to pay for the costs of treatment, although this was not always enforced. There was no question of accessing contributory benefits such as sickness or maternity pay, which were financed from National Insurance, and little hope of accessing a more stable position, since employers usually asked prospective job seekers for a NINO. Perhaps most notably, without a right to reside demonstrated by a history of tax contributions, Romanian migrants were, in effect, 'illegalized' (De Genova 2002)—that is, rendered vulnerable to administrative removal, which entailed temporary deportation and a year-long ban on re-entry. According to Home Office (2018) figures, in 2014 there were 1,024 enforced returns for A2 nationals.

In the North London borough of Brent, in close vicinity to Little Moldova, immigration officers routinely joined the metropolitan police during enforcement raids. A Public Space Protection Order, instituted by local councils in areas flagged for 'anti-social behaviors', gave officers the power to approach virtually anyone who appeared suspicious. I joined one operation as a reporter for a local Romanian publication. Our session started with a briefing at the station just before the break of dawn. By lunchtime, the route would cover parks where the council had received reports of homeless sleepers, streets signaled for unlicensed multiple occupancy, and crossroads where men congregated in search of temporary construction work.

Although the operation was ostensibly aimed at behaviors and not people, its subjects were invariably Romanian men—standing in groups on the pavement or simply walking, but looking too poor, too disheveled, and too dark to remain unnoticed. The van would pull over abruptly, allowing the police to rush out. Aided by a single Romanian-speaking officer, the crew would ask those they interrogated for identification, record dates of arrival, and hand notices of temporary dispersal. The Home Office team, for its part, would move on to interrogate those migrants who had exceeded the three-month grace period and were legally required to prove their right of residence. IDs were retained, and names were taken. As officers returned to their vans, the migrants were left with notices warning that a failure to produce convincing proof of taxpaying work in the future would trigger administrative removal. By the end of my fieldwork, two of my informants found themselves in such a situation.

A substantial body of mobility scholarship has examined how bordering processes have encroached on the interstices of the everyday (De Genova 2002; Yuval-Davis et al. 2018). Informed by notions of citizenship based on race, class, and gender, which are refracted through the eyes of officers on the front line, borders are theorized as the spaces where alterity is intercepted, and its bearers are positioned in or outside the perimeter of the state. In my informants' case, tax contributions were what exposed or shielded them from the full force of this regime. Although being a taxpayer was unlikely to make one less visible to the gaze of Home Office enforcement looking to deport the homeless, having this status could, in a small and tactical fashion, anchor migrants into a space of tolerated citizenship—not openly welcome, but technically entitled to state protections. I find it fitting, therefore, to conclude this exploration of migrants' tax obligations with a narrative that demonstrates how personal tax returns could open a new path to citizenship, moderating both the intervention of enforcement officers and the machinations of employers who pushed their staff into illegality by refusing to formalize their status.

It was a cold January morning when I met 19-year-old Cristina at a corner shop in Little Moldova. She was hovering by the till at the beginning of a 12-hour shift, keeping one hand warm in her vest while the other reached for her breakfast tucked under the counter, to be eaten during the few moments of respite she had in between customers. Similar to many of the women working in the area, Cristina had started her job as a cashier with the help of her partner, who had asked a neighbor to ask an older brother to find her a foothold abroad. She was young, inexperienced, and indebted to the network of men who, she thought, had done her the great favor of "pulling [her] abroad" at a time when many young people from her village were looking for similar opportunities. In the year since her arrival, she had worked for a business that paid her £4 ($5) per hour without an employment contract, resulting in a state of complete fiscal invisibility. Wishing to avoid the costs of payroll, her boss had pushed Cristina and the other staff into an informal arrangement that left no record of their work in the ledgers of the tax authority, thus depriving them of the right to lawful residence.

Over the year I had come to know Cristina, I observed how grievances about the cold, pay, and insecurity of her employment were silenced by the feeling of indebtedness. She had come to learn from well-meaning customers that without an employment contract her status in the UK was uncertain; but the expense and embarrassment of challenging the men who had helped her migrate made the thought of legal action unfathomable. It was in this sense that registering for self-employment offered her, and others who felt burdened by the weight of favors past, a fiscal 'weapon of the weak' (Scott 1985).

Without her boss's knowledge, Cristina appealed to a consultant. She had a social security number that her boss had helped her obtain, but never paid into, so all it took was to call the HMRC. With her adviser by her side, she claimed to a clerk that she had worked independently for an entire year while waiting for "the documents" to arrive. When the time came, the same adviser would walk her through the digital platform and, for a fee, help her pay the income tax and National Insurance contributions that her boss had evaded for more than a year. Backdating her claim to self-employment enabled Cristina to legalize her status post factum. It opened access to a student maintenance grant, which later enabled her to take a course in business administration. Other women in Little Moldova recounted tactically registering for self-employment to avoid paying NHS fees and, more recently, to qualify for 'settled status' after Brexit.

There was little fairness in the fact that migrant women who were young, poor, and rendered vulnerable by the tactics of unscrupulous men could see no option but to pay their own way into European citizenship. Nor was there justice in the classed and racial way that Romanian men were seized in police raids. However, once we untangle the regimes of tax, work, and residence that characterized the stay of Romanians in the UK, it becomes apparent that taking ownership of one's fiscal status could shield migrants from the excesses of powerful individuals and allow them to access the protection of the state. However costly, voluntary tax contributions enabled women like Cristina to carve a new path into substantive European citizenship, and they could have allowed the laborers in North London to secure a right of residence when Home Office raids singled them out. As a distinct node, with a material, aesthetic, and relational nature of its own, tax contributions can make or undermine the worker-citizen in ways that go beyond the ethic of self-sufficiency. Accounting for oneself through tax payments could open Romanian migrants' way to substantive citizenship regardless of the dependent nature of their employment, in the same way that failing to make a tax contribution could cast them out, despite their claim to "work hard, and always be looking ahead."

Conclusion

Reflecting on the nascent anthropology of tax, I find it useful to consider how tax payments render citizenship malleable. Through a closer look at the fiscal duties associated with self-employment, I have proposed a conceptualization of taxation as a terrain of practice that links, in imperfect ways, the moral requirement of economic contribution with the entitlements of substantive citizenship. I have argued that the business-like self-reliance that lies at the heart of neoliberal governance is not a mere discursive artifice, but also a quotidian means to render oneself legible to the state as a fiscal contributor. Beyond the narratives of hard work observed during my fieldwork, and even the existence of autonomous work arrangements, the citizenship regime that characterized Romanians' mobility was also a test of their ability to master the format of accountancy and to reproduce a credible image of diligent tax contributors in their encounters with gatekeepers who could grant or withhold state protection.

In this sense, paying tax was inextricably involved in acquiring, or being excluded from, the entitlements of European citizenship—the right to live without fear of deportation, to access education, and to thrive. For migrants, failing to construct oneself as an independent taxpayer left the poor, the digitally illiterate, and those who could not navigate the format of tax returns vulnerable to British immigration enforcement officers. It created spaces of differentiated citizenship where migrants' appeals to self-sufficiency did little to mitigate the lack of access to welfare and the very real risk of deportability. Yet unexpectedly and at the same time, becoming a taxpaying subject gave Romanians a means of wedging their way into citizenship when immigration controls restricted other forms of lawful residence, and when unscrupulous bosses denied them formal employment.

Emerging investigations into taxation are already beginning to draw attention to its prominent role in the social contract, and to its power to moderate moral orders. No doubt, there are few policies that match the level of public interest generated by changes to taxation. Beyond the realm of the discursive, however, I find it useful to consider fiscal regimes as material infrastructures that silently underscore citizenship in ways that do not always map onto the moral imperatives affirmed in public debate. The self-employed Romanian migrants I observed could mobilize, but they were also immobilized by their fiscal obligations—regardless of the work they had conducted or their self-affirmation as deserving entrepreneurs. If an anthropology of tax positions fiscal obligations at the heart of the modern social contract, a look at personal tax payments sheds light on instances when migrants may be able to write themselves into the contract, or be quietly erased out of it.

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Notes

1. Little Moldova is a colloquial term that some informants used for this area of London (described in my doctoral thesis as 'The Neighbourhood'). It refers to the Romanian province of Moldova, where many of them came from, rather than the Republic of Moldova. Informants' names have been changed, and translations are my own, unless otherwise indicated.
2. The HMRC (Her Majesty's Revenue and Customs) is the department of the UK government that assesses and collects taxes, pays some forms of support to citizens, and administers other regulatory programs.
3. 'Sole traders' is a technical term used by the HMRC to refer to the subset of self-employed individuals who do not subcontract anyone else.
4. In the UK, a 'referee' is a person who testifies in writing about the character of someone, especially when that person is applying for a job.

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Chapter 6

The Worth of the 'While'

Time and Taxes in a Finnish Timebank

Matti Eräsaari

Taxation is not just a matter of collecting public revenue; it is also a system of valuation. The English word 'tax' originates from the Latin verb *taxare,* which also has a double meaning: to "*reproach, charge*, or *tax* with a fault," and also to "*rate, value, appraise, estimate, determine* the worth of a thing" (Lewis and Short [1879] 2009). To tax thus also means working out a thing's comparative worth. The significance of the role of taxation in the appraisal of property or income is easily lost when we operate within a money-based administrative order, something that can be taken for granted in most taxation regimes nowadays. This is why anthropological studies of taxation—while engaging closely related phenomena such as accounting and receipts (Peebles 2011), money (Peebles 2012), even the money form as a technique of governance (Roitman 2005)—have not really questioned the consequentiality of the form in which taxes are paid. In this chapter, I therefore try to show that taxation, in addition

Notes for this chapter begin on page 137.

to being an arrangement for the provision of public good, can also be viewed as a 'technical' procedure that although rarely considered a 'moral' choice, nonetheless acts as a bearer of values in its own right.

In classic economic terms, in order to render a thing's worth into a measurable form, it has to be placed in a comparative relationship with an external point of reference—a 'universal equivalent' (Marx 1859), a 'universal denominator' (Dalsgaard 2016), or a 'standard'. In Finland, for example, taxes have in the past been appraised using units such as the 'hook' (*koukku*, the area farmed by a man with a pair of oxen) or the 'mantal' (*manttaali* or 'man count', a taxation unit based on the yield of the land) (Sipola 2019). Dialectal and cognate versions of the Finnish word for tax (*vero*) have also been used in reference to the 'land area cultivated by two men' or a 'one-time portion of food', and even to dowry (Finnish Literature Society 2000). One could list other historical examples beyond the Finnish context of regimes wherein taxation has been carried out using agricultural produce, labor, and even people, or where taxation has used other units of account besides state currency. But for now it suffices to point out that taxation has in point of fact been conducted using measures other than money, and that different denominations require different operations to create equivalences.

This chapter sets out from the assumption that the appraisal involved in taxation entails more than just allocating computational units of comparative worth. I take my inspiration from Bill Maurer's (2005: 104) call to take up the "mathematical form of the equivalence function" as "a moral form" in order to argue that even the seemingly neutral and ubiquitous valuation regime at work in taxation cannot be viewed in isolation from wider concerns for the 'good' implied by the concept of value (Gregory 1997; Robbins 2013). Taxation is not mere 'evaluating' in the sense of determining "the price of something" (Vatin 2013: 32), but 'valuation', the work of human judgment that goes beyond economic prices. To elaborate this claim, and to highlight the fact that numerical value is not 'value-free', I contrast a model for evaluating time that was established by the Finnish Tax Administration in 2013 with another one used by the Helsinki Timebank (2013a).

In other words, the issue at stake goes beyond the technical processes of value ascription. Karen Sykes (2013: 98) stresses that "value entails a human judgment about what is *good* about specific forms of association." This view was also reflected in Mauss's ([1925] 2016) underlying concern with reorganizing society's redistributions in a just manner in *The Gift,* a work that necessarily underlies any anthropological understanding of taxation. Mary Douglas ([1990] 2002: ix) articulated this clearly in her foreword to *The Gift*, which states that social democracy's tax revenue redistributions "utterly lack any power mutually to obligate persons." More recent 'revisionist' readings of Mauss have also emphasized the socio-political agenda implicit in his work.

For instance, Keith Hart (2000: 293) has built on Mauss's argument to point out that although the organization of welfare based on anonymized tax contributions solves the problem of the hierarchy implicit in unreciprocated gifts, it creates another problem in the way modern bureaucracy has "undermined the meaningful attachment of persons to the social order of which they are a part" at the cost of people's need to "belong to each other" in society (ibid.: 187).

The fairly extensive welfare system that Finland upholds with anonymized tax revenue represents, from this viewpoint, a victory of social democracy over the 'wounding' power of gifts, charitable ones included, discussed by Mauss. The arrangement enjoys widespread support: the Finnish Tax Administration's 2019 Attitude Survey reports that a staggering 98 percent of Finns agree that taxpaying is important for maintaining the welfare state, while 96 percent consider taxes an important civic duty (Tax Administration 2019).[1] Yet while practically no one disagrees with the principle of taxation or the public good it enables, there are those who call for increased levels of direct democracy and grassroots-level participation to counterbalance the state-centric and often bureaucratic welfare state model that Finland typically employs. One such group is the Helsinki Timebank, the mutual exchange network discussed in this chapter. The Timebank is an unregistered network of citizens who trade services and assistance with each other using their own currency, the 'while'. This arrangement encourages Helsinki citizens to trade their time on an equal-exchange basis wherein everyone's time is worth exactly the same. The 'good' created by such a system is the community it builds and sustains: spontaneous relations among Helsinki citizens and increased communal sentiment. Some activist members hope it may even give rise to participatory politics whereby Helsinki citizens would self-organize around their own interests without active involvement from the state or municipal organizations. Others, meanwhile, engage in timebanking simply because they find it convenient, interesting, or fun. But as I illustrate in this chapter, the 'whiles' traded in the Timebank cannot be untangled from the 'good' of relationships. Inversely, this also means that the sociality of taxes explored in this book can be pursued through examining measuring scales, or calibration, to a particular standard.

This chapter seeks to explain why a medium of taxation should constitute a 'moral' issue. To do this, I draw upon small-scale participant observation of the Helsinki Timebank, along with public documents from the Finnish Tax Administration and the Timebank, a loose network of people, most of whom have never met each other. To talk of the Timebank's 'point of view' as I do here requires constructing that very viewpoint. I have done so by accessing openly available documents such as tax instructions, timebank guidelines, and seminar materials. This has allowed me to 'distill' a model, a logic underwriting timebanking in Helsinki. I have added material from the Helsinki Timebank meetings and my experiences of timebanking where appropriate. However, rather than ethnographic description, this chapter sketches out two 'models'—that of the tax authorities and that of the Timebank.[2] The chapter proceeds primarily through comparison: by illustrating why the Helsinki Timebank refutes the Tax Administration's valuation regime, I want to call attention to the Tax Administration's model as well. A comparison of these models allows me to show that the contrast between the two value regimes is more than just quantification. The contested process of converting value from the Timebank to state revenue overlooks ethical considerations that underlie the establishment of the Timebank. In the final analysis, this comparison allows us to see taxation itself from a new viewpoint.

A State Tax on Timebanks

Timebanking grew popular in Finland around 2009, when the Helsinki Timebank was founded. In a short time, dozens of timebanks—informal time-based exchange networks—were established. Unlike the better-known timebanks in the UK and the US, the Finnish version of timebanking was not set up in connection with welfare institutions such as nursing homes or health care centers. Instead, Finnish timebanking involves minimal organization, perhaps more comparable to classified ads websites or neighborhood associations. Basically, this involves lists of 'services offered' and 'services required' that members can access and respond to. A timebank quantifies such services by their duration, using time as a currency for accounting the services provided and received. The concept quickly gained popularity: one well-informed Helsinki Timebank member estimates that less than a decade ago, there might have been up to 40 timebanks in Finland. The biggest of these, and the only one that remains active, is the Helsinki Timebank. From 2009 to 2013, the Helsinki Timebank went through rapid growth: in some months, as many as 50 new members would join, while even in quieter months the figure would not drop below 20. Trading was also active. Heli,[3] who joined the Timebank in those early days, initially registered to find someone to help her with software updates, and to her delight found "five pages of offers just for computer installations." There was a sense of momentum around timebanking: radio programs and newspaper articles enthusiastically discussed this new form of association. Even politicians got interested: the City of Helsinki listed timebanking among the sustainable practices supported in its Global Responsibility Strategy of 2012. A local politician even suggested that timebanks should be made tax-exempt. This started the problems.

In September 2013, the Finnish Tax Administration released a set of guidelines for the taxation of timebanks. The Tax Administration's official document on the taxation of "work bees [Fin. *talkootyö*,[4] a word used for intense, short-term communal labor], neighborly help, and labor exchange" is in certain respects a formidable feat (Tax Administration 2013).[5] What makes it particularly impressive is that it seeks to give formal definitions for phenomena like family obligations and 'good manners'. The document defines distinct categories of 'labor exchange', from familial to neighborly to more general kinds of help. It first establishes a specific model for uncompensated occasional work that commonly involves no professional skills and follows a pattern established in agrarian tradition (*talkoot*). It then states that "neighborly help" is likewise "uncompensated" (*korvauksetta tehty*), occasional, and unprofessional, but unlike the agrarian "work bee" above, it is carried out on an individual basis. These two are then contrasted to "bilateral reciprocal work exchange," which is considered contractual, a swap (you do a service for me, and I will do one for you), to the effect that "work exchange is by default compensated, although it can also be comparable to neighborly help." Finally, the document distinguishes the modality of multi-party work exchange, which refers to recently emerged exchange and trading systems in which work services are exchanged among registered members on a scale that requires bookkeeping. The last category, which includes timebanking, is categorized as "taxable income" by virtue of going beyond "a show of gratitude that is considered part of good manners" (*hyviin tapoihin kuuluva kiitollisuuden osoitus*).

This is all straightforwardly self-evident: there are things we customarily do in the capacity of family or community members. But when the network is extended to people whom we do not necessarily know in advance, and to a degree that requires bookkeeping, something changes. It is a curious detail that the Tax Administration should devise a model reminiscent of Sahlins's (1972: 199) 'spheres' of reciprocity, implying but not openly recognizing the principle of generalized reciprocity, but this is hardly surprising for a group of tax officials. Finnish tax officials are comparatively well-educated and often willing to discuss and negotiate taxational matters to a considerable degree—but also to research on the underlying principles of taxation.[6] Defining a 'cultural' order of reciprocity in order to define the scope of taxation is a strange but not an altogether unimaginable approach for the Finnish Tax Administration.

After establishing the taxability of labor exchange, the document proceeds to appraisal: what is the value of banked time? Here, the instructions directly address "exchange networks such as timebanks." "In exchange networks," the document states, "the performer of work receives, instead of work directly from another member, a unit of exchange, with which s/he can acquire other work performances from other members of the network if and when s/he wants to do so." The document determines the taxation value of these units of exchange according to the "compensation" that an exchanger receives through the network: it can be understood as applying an income tax on what a Timebanker receives in return for a service provided (Tax Administration 2013).

The precise taxation worth of the 'while' is determined by professional activity. "Walking a cat or dog," "raking leaves," and "a massage provided by anyone except a trained massagist" are examples of tax-exempt work. But if an activity "is connected to the provider's or recipient's paid employment, livelihood, agriculture, or other source of income," it is considered taxable income. A series of specifications and clarifying examples illustrates that what is at issue is professional history or work-based identity: if a window-cleaning entrepreneur cuts his neighbor's hedge and later gets his car tires changed in return (example 13), the activity is tax-exempt. If a gardening entrepreneur restores an accountant's garden in exchange for accounting services (example 14), the activity is taxable (Tax Administration 2013). Taxation value is estimated on the basis of average market rates for said professions. Declaring income from the timebank is the responsibility of individual timebank members (ibid.).

The Tax Administration's instructions were designed to plug a potential loophole following a hasty proposal by an enthusiastic local politician who wanted to secure tax-exemption for timebanks. The Tax Administration sought to define the limits of the informal economy in Finland to make sure that timebanks would not turn into a vehicle for tax evasion. Päivi, one of the Timebank activists who organized public meetings with the officials in the wake of the taxation guidelines, recalls how, following a 2014 debate, the Tax Administration's representative privately told her: "We [the tax authority] are not interested in what you do." The Timebank was considered a potential model for tax evasion, not a potential source of revenue. But in plugging this loophole, the Tax Administration also created a mode of converting 'whiles' into euros, which Timebankers consider fundamentally unjust, although the injustice remains small in scale. Pairing high-earning professionals with odd jobs by people in marginalized positions highlights the worthlessness of the non-wage earner's time in contrast to the calculable market averages of professional labor, a disparity the Timebank was set up to redress by trading in identical units of duration.

Since the 2013 publication of tax instructions for timebanks, the Helsinki Timebank has continuously sought to engage public authorities in negotiations over the appropriate mode of time taxation. It first requested a two-year tax-exemption. When that failed, the Timebank, in cooperation with the City of Helsinki, organized a public seminar on timebanking and taxation. Later in 2014, the Timebank organized another seminar, this time with invited representatives of the Tax Administration along with local politicians and researchers. Since then, activist members of the Timebank have written letters, drawn up alternative taxation proposals, and attended various meetings and events where either the taxation issue or related themes such as alternative currencies or sharing economies have been discussed with state or municipal representatives. They have allied themselves with other non-governmental organizations and public institutions in order to engage in discussions over the tax issue. The Helsinki Timebank has consistently argued that it is a non-profit mutual aid organization whose social benefits cannot be counted in euros, and whose monetary worth cannot be realized in full due to ethical considerations and limited conversion possibilities within its network (see Helsinki Timebank 2013a). But its protests have received minimal responses from the tax authorities. The Tax Administration considers the problem juridical rather than ideological: Finland collects taxes in the currency recognized by the state, the euro. Unless the law is changed, the tax authorities cannot change their mode of appraisal. But what represents a legal technicality to the tax authorities is seen as a moral issue by the Timebank—one that is significant enough to be taken to the legislative powers. The following section outlines the basis for the Timebank's valuating regime in order to show why it would consider not the 'time tax' itself but the manner in which it is being collected an affront.

Banking Time

The Helsinki Timebank grew out of a local exchange network named after the Kumpula district in Helsinki—a district known for its communally and ecologically minded middle-class citizenry. The original group traded services using a local currency called *kumpenni*, short for the Kumpula *penni*. In 2010, the name of the group was changed to Stadin Aikapankki (STAP, Helsinki Timebank), and its currency was changed to *tovi*, a quaint, non-quantified Finnish word for a 'while'. Although the organization remains associated with a middle-class, community-minded core group, its membership hails from all around the greater Helsinki area.

Ideologically, the Helsinki Timebank seeks to strengthen mutual aid practices and create a more communal Helsinki where citizens will be more directly involved in public affairs. The core organizers of the Timebank hold overlapping roles in other non-profit organizations and see the Timebank as a vehicle for social change. They have consistently sought to establish partnerships with public institutions in order to directly involve timebanking Helsinki citizens in public affairs as the co-producers of public services and thereby to replace the fixed roles of provider and client of public welfare with the Timebank's participatory model.

This mutual aid ideology aligns the Helsinki Timebank with timebanks worldwide. Founded in the US in the 1980s, timebanking was and still remains conceived of in terms of 'alternative' rather than orthodox mainstream economics, even though it clearly defines time within the continuum of labor-time valuation (Thompson 1967). The 'father' of timebanking, Edgar Cahn, wanted to use the system of time credits to rebalance the economic system in a way that would recognize and reward 'the core economy', that is, the caregiving, domestic, and other work that makes it possible for us to imagine 'economy' as a distinct sphere of activity (see, e.g., Cahn 2008). Thus, time credits were devised to complement the market economy, not to overthrow it.

Many timebanks have grown up around social welfare institutions (e.g., Rushey Green Timebank in London and Elderplan in New York) where their 'ulterior motives' have included redefining the institutional roles of patient and caregiver, providing a sense of increased self-worth for institutionalized clients, and so forth. Many have received institutional backing for their exchange circuits, whether that means having their credits accepted in a canteen or otherwise recognized by a supporting agency. The Helsinki Timebank is different: it operates with a currency that is non-convertible and without institutional backing or ties.

In an all-encompassing sense, the Helsinki timebanking community, which uses the Community Exchange System (CES),[7] exists only as an online exchange network. The Timebank currently has about 3,500 members registered for its CES network, although only one-third have been active within the past two years, while another third have never completed more than one exchange through the Timebank. The online network allows members to exchange services using the currency of account called 'whiles'. In practice, this means that work—services—are not swapped against each other (i.e., bartered) in dyads, but move in a wider network in which the CES system maintains a personal account for each member. All transactions have to be agreed to by both parties in order for a transaction to be complete. A new Timebank member enters the system with 0 'whiles' on his or her account, but a member's credit/debit balance has to reach ±50 'whiles' before the system flags a problem.[8] The Timebank members can also buy, sell, and rent things with 'whiles', although such activities should take place in the separate 'flea market' established for this purpose on Facebook. Most of the things sold through the Timebank are used objects that have little monetary value.

Thus, although the 'while' appears like any other community currency, Stadin Aikapankki is emphatically a *time* bank: its currency of account is underwritten by time, not by monetary equivalence. A hypothetical conversion rate of 10 euros = 1 'while' is sometimes cited by Timebank members, but this has never been actively upheld or promoted. Instead, one 'while' is valued at one hour of a Timebank member's time. The fact that a 'while' is measured in clock time reflects the fundamental principle of the Helsinki Timebank—that "everyone's time is of equal worth" (Helsinki Timebank 2013b).

The Helsinki Timebank's currency does not appear to be under immediate threat of being 'eroded' by all-purpose money. In this respect, it seems to have fared better than, for example, the HOURS currency in Ithaca, New York, where the US Internal Revenue Service requires convertibility into US dollars. Maurer (2005) has outlined the ensuing difficulties, ranging from 'losing' trade outside the local currency network and problems with making change at the marketplace, to an inability to uphold the underlying ideal according to which the value of 1 HOUR was set to correspond with the estimated average $10 hourly wage in Ithaca. The easy convertibility between the two currencies results in situations where employees are sometimes paid less than 1 HOUR per hour, or service providers might charge 1 HOUR for as little as 15 minutes. As Maurer relates, the Ithaca currency became thought of as a "'hobby' of the 'white middle class'" (ibid.: 49).

The Helsinki Timebank faces a different challenge. While its currency is not under threat from the all-purpose euro, the Timebank itself runs the risk of being reduced to a 'privileged hobby'. The narrow sphere within which 'whiles' are traded makes it difficult for people to find something they want in exchange for the time they have banked. Many people have quit using the Timebank because they have found nothing worth purchasing with their 'whiles'. Heli, the Timebanker who once found five pages of computer maintenance offers, says it is now hard to find a single suitable offer. There are months when the offers list contains almost solely alternative therapies and outdated ads. At the same time, the timebanking community includes members who have accumulated excess 'whiles' in their accounts for lack of anything to spend them on, but who stay in the Timebank nonetheless for idealistic rather than practical reasons. They do not mind having all the unused 'whiles' in their accounts, as they can afford it.

The diminished trade in the Timebank's online network corresponds with the post-2013 decline in timebanking. Up until the Tax Administration's guidelines were published in late 2013, timebanking had been growing steadily all over Finland. After 2013, the number of exchanges completed in the Helsinki Timebank network quickly dropped below 200 per month from a previous 600 to 1,000 per month. Before late 2013, 20 to 50 new members were joining the Helsinki Timebank every month, a figure that has diminished to a few people per month, while other timebanks in Finland have become inactive.

This could simply be a case of the Timebank having reached its maximum capacity before naturally dwindling down, but active Timebankers claim that the present stagnation was caused by the media attention given to the tax case in 2013. The Helsinki Timebank still receives e-mails asking about the potential illegality of timebanking. Even long-time member Heli, when inquiring about the lack of IT offers, wondered if timebanking "is like tax evasion." Although none of the newspaper coverage was particularly negative, many people nonetheless think that there is something illegal in timebanking. Even the Timebank's institutional partnership seems to have moved out of reach. Although the City of Helsinki listed timebanking in its 2012 Global Responsibility Strategy, all official interest has died down since then. The loss of interest from the municipal authorities has been a particularly heavy blow for the Timebank, not just because it deprives the organization of a potential source of things to buy with the 'whiles', but because many core members see institutional cooperation as a means for citizens to become involved in public affairs. More importantly, cooperation with a public institution such as the municipality might also lead to a reassessment of the tax question.

As mentioned above, attempts at reversing the Tax Administration's stance on timebanks have been a leading concern for the Helsinki Timebank since 2013. By mid-2020, the tax issue was still deemed unfinished business to the degree that even the suggestion of adding a clarifying note to the Timebank's website—along the lines of "there is nothing illegal in timebanking, but the Tax Administration requires that you declare your earnings"—still causes tempers to flare. Would this not be the same as giving up and admitting defeat? Despite the years that have passed since the Tax Administration's decision, the Timebank still hopes to have it reversed.

A recent attempt to renegotiate the need for 'whiles' to be convertible to euros took place in 2017, when a Finnish alternative currency cooperative sought a partnership with the Helsinki Timebank in order to launch a new digital currency within an existing social network. The Timebank was willing to compromise its closed-circuit currency with online blockchain convertibility for those members who want to partake in the project, because it was thought that a digital currency might stand a real chance of reversing the official stance on alternative currency taxation. The point was eventually discussed at a seminar held in September 2017, which brought together representatives of the Ministry of Finance, the Prime Minister's Office, and the Tax Administration. During the seminar, an invited alternative economies expert gave a presentation on the economic cycles of international economy and local currencies along with their mutually beneficial effects. A founder of the Finnish digital currency co-op drew on the work of anthropologist David Graeber (2011) to explain the essentially social character of money to the gathered politicians. Representatives of the Trustlines Network gave a presentation about online currency protocol. Both the Ministry of Finance and the Prime Minister's Office seemed sufficiently impressed to want to claim this innovation, at which point the taxation issue was reintroduced to the bureaucrats. In the ensuing discussion, a Tax Administration representative repeated the stance that until the laws of the land are changed, the tax authorities' hands are tied. At this stage, an economist from the Ministry of Finance entered the discussion to explain (twice) why allowing taxes to be paid in alternative currencies was impossible. "Someone always benefits from these things," she said. "This is discriminatory to the firms already in the market." And with that, the outcome was once again a disappointment for the Helsinki Timebank. The political will mustered at the seminar was insufficient to change the mode of taxation. But the event acted as yet another reminder of the considerable emphasis placed by the Helsinki Timebank on the possibility of paying taxes in 'whiles' instead of money.

The Worth of the 'While'?

The Helsinki Timebank continues to define the worth of the 'while' in time. One 'while' is worth an hour of a member's time, at least when trading clockable services such as moving, catering, IT support, or alternative therapies. Sometimes people use the Timebank to arrange recurring or continuous assistance, like cat-sitting or plant watering. In such instances, the parties involved negotiate a price in 'whiles' in advance. In other cases, such as transport, the time expended is compensated in 'whiles', but other expenses such as gasoline are paid in money. Yet the fundamental principle underlying all transactions is the strict notion of equality that is written into the Timebank's ethical guidelines: "We are all equal, and every one of us has necessary contributions to make to community life. Everyone's time is of equal worth. Service providers and users as such stand in an equal position towards each other in Helsinki Timebank" (Helsinki Timebank 2013b).

This principle is maintained through strict adherence to the rule that an hour is always worth a 'while', whether the service is hard or light, requires professional training, or is the kind of mutual aid anyone can provide. Anna-Maria Isola, who studies poverty in Finland, has pointed out that timebanking thus redresses the economy in a way that particularly benefits the poorest in Finnish society. In a Helsinki Timebank publication titled *Tovin Arvo* (The While's Worth), Isola (2016) argues that the Timebank allows participation on an equal footing precisely to the people whose time is consistently devalued by the public agencies and institutions that assume their clients' time can be spent on meaningless waiting and queuing. Her point is confirmed by a number of Helsinki Timebank members who have pointed out at meetings that their motivations for joining were about "doing something rather than sitting home doing nothing," or about the fear of being spurned by the job market because of dyslexia or attention-deficit/hyperactivity disorder. The Timebank allows them to participate not as recipients of social services, but as exchange partners in a way reminiscent of Mauss's ([1925] 2016: 192) call to "replace the concept of alms with that of cooperation, of a task performed, of a prestation made for another." Hence, the fundamental difference between the Tax Administration's and the Timebank's vision is actualized in the different referents they adopt for measuring the worth of a 'while'. For the Tax Administration, the 'while' stands for labor, valued in accordance with the prevailing salary levels. For Timebankers, it stands for homogeneous stretches of time.

The fact that the Timebank bases the 'while' on a time standard is evident in the conceptual slippage between 'whiles' (*tovi*) and 'hours' (*tunti*) in conversation. Helsinki members talk about "doing" or "performing [the] hours" (*tehdä tunnit*) when they mean performing work services; "charging hours" (*laskuttaa tunnit*) when they mean requesting the equivalent number of 'whiles' through

CES; and "receiving hours" (*saada tunnit*) when they mean receiving 'whiles' in CES. In other words, as the alternative currency called 'while' circulates in an online network, the participants imagine and discuss their activity as like-for-like exchange, where one gives and receives hours.

The difference between the tax administration's decision to treat 'whiles' as labor and the Timebank's view of them as hours might at first appear insignificant. Both are simple abstractions adopted in order to quantify the abstract matter of human creative energies (Graeber 2001: 55–56). Both the monetary worth of labor and the time expended doing it are also quite obvious choices for the task—time, after all, has been considered "the quantitative aspect of labour as well as its inherent measure" (Marx 1859: Part I, The Commodity) at least since the industrial revolution (Thompson 1967). However, the key issue was already noted by Marx (1859: Part I, The Commodity) in his *Contribution to the Critique of Political Economy*, where he described the variation of labor-time as "the only possible difference that can occur if the quality of labour is assumed to be given." The 'if' here is crucial. The tax officials' valuation of banked labor/time obviously does not assume labor to be homogeneous and abstract, but varyingly valued by the labor market, while for the Helsinki Timebank it is an ideological principle to hold everyone's hours in equal value.

Maurer (2005) asks us to pay more attention to the mathematics of value, to see it as a 'moral' form. In the Timebank's case, the 'morality' of the equation lies in the way that the units of (ac)counting are constituted.[9] What makes this particular calculus possible is fully embracing the logic of clock time (Thompson 1967). While the Helsinki Timebank's (2013b) ethical guidelines emphasize ecological sustainability, economic justice, and local and participatory culture in a way that is typically expressed in the language of degrowth and downshifting—rather than efficiency and time discipline—the very idea of a 'time bank' is based on the notion of valuating time 'as money'—as labor-time, or the opportunity cost thereof. Yet while this time-is-money-thinking exemplifies what Thompson calls a 'Puritan' valuation of time, wherein sociability, leisure, or life in general becomes devalued, it also evidences the revaluation of time that he predicted. Eventually, Thompson argued, we would have to find new ways to allocate value to our lives besides working (ibid.: 95–96).

However, what I want to call attention to is the fact that through the choice of time as a medium of quantification, the Helsinki Timebank realizes its core principle that everyone's time is of equal worth as a form of symmetrical reciprocity—equal exchange. Anthony Forge (1972) once described the equal exchange of things of the same class or of identical things as "the principal mechanism by which equality is maintained," a point further elaborated upon by Joel Robbins (1994). The careful matching of gifts and counter-gifts is by now a classic theme, particularly in Melanesian ethnography where it typically accompanies egalitarian ideologies, even 'competitive equality' (McDowell 1990). Such exchanges have served as examples of what amounts to a different rationale underlying transactions of a non-commodified kind.

"Don't Talk about 'Paying'"

As mentioned above, the transfers that take place in the CES network are labeled 'exchanges'. This terminological choice is written into the Finnish version of the CES platform, where individual transactions are labeled *vaihdot* (exchanges).[10] To be more precise, the term connoting 'exchange' is an umbrella term for different activities that take place in the online trading platform, covering both 'buys' and 'sales'. As such, it is more compatible with the idea of dyadic 'swaps' than transfers of online currency from one CES account to another. In Finnish (as in English), the primary meaning of exchange indicates replacing something with another thing, just as the dictionary definition for *vaihto* is "giving a thing for another thing" (Finnish Literary Society 1978). The image of 'swapping' is further accentuated by the conceptual slippage between 'whiles' and hours of time. But 'exchange' is also the term preferred by Timebankers offline.

The terminological choice was even debated in Helsinki Timebank meetings in 2017. The organization's meetings are open events announced by e-mail to all members, although they are usually attended by no more than a dozen, who voice their ideas and concerns while the more active core group members give updates on current affairs. The meeting held in August 2017 in the Oma Maa Eco Café was attended by just seven members, among them a young man in his mid-twenties who had recently joined the Timebank. He arrived with a bag of sweets that he passed around while awkwardly pointing out, several times, that they are vegan, which I read as an indication of his assumptions about who participates in timebanking. He told us of an attempted exchange where he had been requested to give several 'whiles' in exchange for an hour of heavy cleaning work, and was told that such requests go against the Timebank rules: they are a form of 'cheating' and should be immediately reported to the Timebank administrators. During the discussions that ensued, he also bluntly stated that he does not really believe in the benevolent ideas underlying the Timebank: he thinks that most people in it are 'business-oriented' like himself, trying to see how it might benefit them. Two members quickly responded by outlining the Timebank ideology in full. One of them announced heatedly that words like 'business' should not be used in the timebanking context.

In an earlier meeting held in March, Tapio, an active Timebanker in his early fifties, made a passionate request that members should not talk about 'paying' in the timebanking context, but ought to talk about 'exchanging' instead. No one disagreed with this; to the contrary, it started a lively conversation culminating in a collective decision to remove all references to 'paying' from the

Timebank's guidelines. In an ensuing conversation, people used the technical expression 'registering an exchange' when the meeting decided to set a deadline for 'charging' 'whiles' for work completed.

The Timebank's key principles—that we are all equal and that everyone's time is of equal worth—are concretized in the practice of exchange. The way in which the Timebank quantifies tasks—from bicycle repairs to reiki healing—as equal units of time recalls Marilyn Strathern's (1992: 182) view of enumeration as quality in exchange. Strathern argues that instead of reifying the commodity/gift division in terms of the quantitative exchange ratio between items versus the ranking of donor and recipient, we can concentrate on the way the substitutable units of exchange are created. She calls attention to Papua New Guinean calculuses, which reach the basic unit of 'one person' through various modes of enumeration. For example, the Iqwaye studied by Yadran Mimica count in fives (hand) and twenties (two hands and two feet) so that 20 = '1 person'. But since each finger can also stand for one person, it is possible to equate 400 with one, a 'person' of 'persons', so to speak (ibid.: 184; see also Pickles 2009). Other systems recognize different numbers of relevant body parts making up the person—four, five, or ten, for instance. The various number bases employed to form basic units, whether for tax or for trade (see Guyer 2004), is a topic beyond the scope of this chapter. Here the point is to recognize that various logics can be employed for deciding what is an appropriate 'unit' to be matched with another unit. The Helsinki Timebankers have found in clock time a means for 'packaging' the units of exchange in a way that allows exchanging in a like-for-like pattern.

Thus, the matching of equal contributions serves as a tangible way to ascertain that those providing and using services are in an equal position (Helsinki Timebank 2013b). But the practiced version of this ideology appears to go further. It assumes that the two stand in an *identical* position, as the terminological preference for 'exchange' erases the roles of 'buyer' and 'seller'. And it goes even further: the CES platform keeps records of transfers, allowing a user to see another's account. Many Timebank members do this to check on the person they are about to exchange with. After all, there is no way to make sure that the people in the Timebank are who they say they are, as some do not use their full names. At one extreme there is Tapio, whom I have cited above. Tapio says that he checks the number of exchanges completed if he needs to evaluate a potential transaction. For him, a Timebanker's reputation is based on the number of individual exchange events rather than the accumulated worth of the time in the bank. He once even announced that he does not trust people who have accumulated 'whiles' in their accounts, saying that "the more the 'whiles', the more suspicious the person" (*mitä enemmän toveja, sen epäilyttävämpi henkilö*). On the same occasion, he went even further and said he finds a person who owes 'whiles' to the Timebank more trustworthy than one who has accumulated them—although he later toned down his comments and said owning a lot of 'whiles' does not make a person untrustworthy. However, the anti-accumulation ethos encouraged by the Timebank platform itself is clearly evident in such comments.

The number of "exchanges" completed—the buys and sales combined—can serve a Timebank member's reputation offline in the members' meetings, where it could even be compared to an expression of rank. Joel Robbins (1994: 41–42) has argued that in Melanesia hierarchy can be realized in terms of the dominant value of equality: a 'big-man' status is achieved by having *more* equal-exchange partners than others, by being quantitatively more equal than others. Similarly, Helsinki Timebank members express status differences through the number of equal exchanges completed, which are recounted when one introduces oneself to other Timebank members during meetings.

All Helsinki Timebank members' meetings begin with a round of introductions for the benefit of first-time attendees. Besides names, the minimal information provided is the number of exchanges one has completed (e.g., "My name is Matti, and I have completed one exchange"). Obviously, this is not a particularly rigid or significant system of rank, but it nonetheless separates the old hands from the novices, the ones who speak with experience from those who do not. The accumulated number of exchanges—the sum total of incoming and outgoing 'whiles'—converts cardinal numbers to ordinals. Yet this is not something I would point out in order to claim that the Helsinki Timebank is a rank-driven 'big-man system'. I simply want to highlight how different the ideology of exchange is from the appraisal involved in the Tax Administration calculus: the first deals in identical units, the latter values the units of exchange individually. It is this difference, rather than the introduction of the timebank tax as such, that is at the heart of the Timebankers' discontent.

Time Tax II

The Helsinki Timebank even collects its own internal time tax. The 'while' tax collected by the Timebank was originally intended for organizational expenses. It rents meeting spaces using 'whiles' instead of money; its members sometimes bake food for the meeting and withdraw 'whiles' from an organizational account. In addition, the time spent on planning, organizing, and promoting the Timebank can be compensated with tax funds, which are comprised of an anonymous 2 percent tax that is collected from all members, along with an annual membership fee of one 'while'.

Besides paying for Timebank's running costs, tax 'whiles' are also given to charities. The decision to allow the use of excess tax funds for charitable causes was made by vote in 2012. The Timebank's website still lists 50 members' responses to the motion, which display a wide range of comments from "NO, NO, and NO to all taxes except those collected for immediate organizational expenses" to setting up internal Timebank 'poor relief' or directing 'whiles' toward "services that are funded by public revenue, but that cannot be maintained sufficiently due to cuts." The proposal to allow tax funds to be donated to charities won by a clear 64.5 percent majority (89 members), with a 15.9 percent minority (22 members) voting against it, and the rest voting empty ballots.

Not all Timebank members are unequivocally happy with institutional charity. During the 2017 Timebank Christmas party, for instance, one of the senior members rebuked a newly joined 'zero exchanges' member, who had said that the Timebank ought to take an active role in looking after marginalized Helsinki citizens. Anna, the long-time member, replied that in the Timebank the well-offs and the worse-offs exchange 'neutrally', without handing down or receiving from above. Her emphatic conclusion—"I conduct my charity elsewhere"—was made to point out that she considers the Timebank incompatible with charity work. Yet the Timebank also offers a platform for an autonomous charity organization that utilizes the 'while' as its currency. The charity, a peer-support network called Aika Parantaa (Time Heals), has even received funding from the Finnish state-operated gaming company Veikkaus to establish and allocate peer support for people recovering from mental health issues.

My attempt to distill the Timebank's 'point of view' breaks down here. On the one hand, the Timebank acts as a platform to mobilize people independently of the centralized state and its bureaucracies. On the other hand, it levies its own tax and redistributes excess revenue, thus replicating the state's work (cf. Bäumer Escobar, this volume). The Timebank spurns the condescension implicit in charity work and yet uses its currency to set up its own charity. Even the few Timebankers whom I have grown to know represent incompatible views. However, it is significant that although the use of tax 'whiles' remains a divisive one, the ambiguity has never reached the actual issue of collecting tax 'whiles'—that was a foregone conclusion. The key point in disagreements over the 'while' tax was never whether or not to pay the tax at all. Indeed, the Helsinki Timebank had set up its own internal revenue system before the state became interested in timebanking.

I have sketched out the final details to make it absolutely clear that the Timebank is not opposed to taxes as such. As a model, the redistribution of tax funds for public good enjoys widespread support, even among proponents of decentralization and direct democracy. "We do not want to erode public services," one of the staunchest opponents of the 2013 time tax felt obliged to explain in a 2020 meeting, thereby pointing out that the social legitimacy of taxation remains unquestioned, even within the Timebank (cf. Björklund Larsen 2017). No, the moot point between the tax authorities and the Helsinki Timebank was always the medium of taxation—the standard or base unit underlying tax collection. The 'good' affirmed by the Timebank's mode of evaluating time is the good of (egalitarian) relationships, and time offers the perfect medium for this.

Conclusion

In this chapter, I have contrasted two modes of evaluating the 'while' currency traded by members of the Helsinki Timebank. One, as articulated by the tax authorities, regards the 'while' as an expression of human labor and therefore values it according to the market valuation of a particular individual's skill. The other, observed by members of the Helsinki Timebank, considers 'whiles' as durational units of time. In large part, this chapter can be read as a description of the moral grounds upon which the Helsinki Timebank has sought to contest the Tax Administration's model for converting 'whiles' into state currency. A key lesson from this is that quantification to any particular scale requires some standard as a point of reference, and the choice is never without consequence.

In some ways, the resulting juxtaposition no doubt resembles the old binary opposition between 'gift' and 'commodity' transactions: the Timebank values relationships, the Tax Administration money. But I have tried to look past the obvious parallels and focus instead on the equations that both the Timebank and the Tax Administration use to decide the comparative worth of the 'while'. In so doing, I have posed the question, why should the medium of taxation be a 'moral' issue? To answer this I have tried to show that the quantitative procedure itself can be the locus of moral value.

Over the course of the chapter, I have shown that the precise valuation, appraisal, and estimation inherent in taxation display a particular individualizing logic that is in conflict with the Timebank's ideal of balanced exchange. But this does not mean that the Helsinki Timebank, too, would not quantify. Rather, the morality of the Timebank corresponds to an alternative scale, one that is calibrated to the standard of one person instead of the quantitative differences of the tax scale. The question that remains—the one I cannot at present imagine an answer to—is, could modern, progressive taxation, designed to serve a socially redistributive purpose, be organized in any other way?

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Notes

1. For further analysis of the social legitimacy of taxpaying in a Nordic context, see Björklund Larsen (2017).
2. I participated in six Helsinki Timebank meetings (March 2017–February 2020). These meetings were crucial for understanding the Timebank, but since the number of people present at the meetings never exceeded 20 (less than 0.5 percent of the Timebank's members), they give but a partial representation of the Timebank. I also participated in seminars and discussion events where the taxation of timebanks was debated, used the Helsinki Timebank's online trading platform, completed one official exchange through the Timebank, and provided one 'while' of bicycle repair services as a gift given at the Timebank Christmas party.
3. Helsinki Timebank members' names are pseudonyms. All translations are my own, unless otherwise indicated.
4. The Finnish word *talkoot*, translated here as 'work bee', refers to a type of collective work best typified by seasonal tasks such as harvesting a field in an agrarian community or raking leaves around suburban residential buildings. Note that Finnish uses the word *työ* for both 'work' and 'labor'.
5. The Tax Administration issued a revised version of its guidelines on 4 July 2018.
6. Recently, an employee of the Tax Administration even produced a speculative outline for outer-space taxation in anticipation of the time when commercial

work in space may exist (Lallukka 2016). Whose time is used for outer-space taxation? To which country do spacemen and -women pay their taxes?

7. The Internet-based CES is a global trading network that originated in South Africa in 2003.
8. In practice, this triggers an automated e-mail query—"Why is the Timebank not working for you?"—which does not necessarily affect a member's ability to use the Timebank. If its members are in debt, the Timebank can assist them by means of debt amnesty.
9. This chapter owes more to recent discussions on 'the number frontier' than is immediately apparent. See, for example, Guyer et al. (2010) and Ross et al. (2017).
10. The original English-language version uses 'trades'.

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AFTERWORD

Putting Together the Anthropology of Tax and the Anthropology of Ethics

Soumhya Venkatesan

This afterword combines commentary on the chapters that make up this book with my own research on small-state, low-tax right-wing activists to bring the anthropology of tax and taxation in conversation with the anthropology of ethics. I draw on three related ways of thinking about ethics within anthropology. First, there is the recognition that "ethics invites us to see people as oriented toward historically specific visions of human flourishing—of what a life should and could be, something that is less constraining than enabling, not abstract but embodied and concrete" (Keane 2016). The positive case for taxation, of course, is made on the grounds of promoting welfare by providing various forms of support that not only tackle needs but also enable human flourishing through, for example, education and art provision. Second, and relatedly, the injunction to pay taxes often rests on a moral claim that paying taxes is 'good' for society

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in the Durkheimian sense—that it is "not only obligatory but also desirable" (Durkheim 1953: 45; see also Torgler and Schneider 2006: 3). However, the very positing of tax payments as moral acts seems to open up questions of a more open-ended nature that comprise the subject matter of the anthropology of ethics and freedom: what ought I to do, and how ought I to live my life? (Laidlaw 2002). Finally, a focus on tax, for the above reasons, speaks well to Laidlaw's (2014: 3) point that "the claim on which the anthropology of ethics rests is … a descriptive claim that [people] are evaluative." Resistance or opposition to taxation often takes the form of justifications and evaluations of relative worth, of fairness, of the rightful role of the state, and of the uses to which tax monies are put. While these themes crop up in several chapters in this book, they are particularly salient in Anna-Riikka Kauppinen's discussion of middle-class Christian Ghanaians' preference for paying tithes to their churches rather than taxes to the government. This is because, they say, the church promotes both this-worldly and other-worldly flourishing, while the state is extractive and fails to provide a 'rightful return'. It is thus 'right' and 'good' to pay tithes; the moral injunctions to pay tax can be disregarded.

My focus on ethics also serves another purpose—to bring discussions from the anthropology of ethics within the purview of politics, by which I mean arguments and debates about the distribution of wealth and access to resources and support. I do not claim that the payment of or opposition to taxes is always framed in ethical ways. However, I do want to argue that paying attention to debates, campaigns, and controversies around tax offer an important contribution to the growing field of the anthropology of ethics because they mobilize ideas about the good and right in so many different ways, as I will show by drawing on the chapters in this book, my own research, and other sources.

We can see this in way tax divides opinion, sometimes dramatically. For instance, the philosopher Peter Sloterdijk (2010) calls for an anti-tax "civil rebellion," describing the state as a kleptocracy that permits its unproductive citizens to live off its productive citizens by undertaking Sisyphean tasks of social justice. With echoes of Nietzsche, Sloterdijk points to taxation as fueling resentment—toward the state and the poor on the part of those who are taxed and do not see why they have to part with their income, and toward the state and the rich on the part of those whom tax income supports "since they are told, and believe, that they are disadvantaged and deserve more still" (ibid.).

Other influential anti-taxation voices argue that making money requires taking risks, and that the rewards of such risk-taking activities should not be removed, via taxation, from those who expend their labor and their resources to gain wealth. Such a position is found among classical libertarians for whom the foundational principle of self-ownership, a kind of 'natural' liberty, generates unassailable rights to property. Taxation of that property, then, in pursuit of some distributional fairness is unacceptable. Tomasi (2012) further identifies the opposition to social justice as a fixed position among liberals and libertarians when it is a planned outcome of state policy and action. In particular, they oppose the coercive use of state power (e.g., via taxation) and the justification of such use of power to advance a distributional goal that violates individuals' economic freedoms.

In taxation terms, the opposite of resentment might be identified as responsibility and/or reciprocity. If resentment is a product of one being forced to take responsibility for unrelated others, in what ways might recasting responsibility for these others as a causal consequence of one's actions and privileges work to ease such resentment and instead engender a feeling of solidarity, even of indebtedness? Thus, Mauss ([1950] 1966) argues that the wealth produced by the poor is their 'gift' to society because they receive so little of the proceeds of their labor, and in return the wealthy should reciprocate by voluntarily funding welfare. Taxation is the institutionalization of welfare by the state (Scott and Seglow 2007). It is the depersonalized return of the gift.

Approaches to taxation can also extend solidarity and responsibility beyond humans, embracing the entire planet and its ecosystems. Hence, proponents of new taxes, such as financial transaction taxes (FTT), want to "raise billions to tackle poverty and climate change, here and abroad."[1] While the specific merits of FTT are still the subject of debate, the idea that taxation can change lives and the world for the better by taking from those who have more than enough and redistributing it is a fundamental principle of a tax-supportive approach. It echoes Sayer's (2000: 99) argument that "politics is partly about the disputation of responsibilities for others and hence partly about morality, and economics is about how we meet responsibilities to others as well as our own needs."

As the chapters in this book show, paying attention to tax rewards anthropology in diverse ways. This is because attitudes toward tax are indicative of ideas about what 'society' is, what constitutes 'the public good', and where and to whom one's responsibility lies. Even if people agree that some taxation is unavoidable, there exist different views on whether the current tax regime is good or 'fair', on the gulf between 'is' and 'ought', and on the ideal balance between affordability and responsibility. This is all rendered more complicated by the relationship between what is legally mandated and what is seen as morally problematic, for example, taking advantage of tax loopholes. Also, inefficiencies that are present in most tax systems, where the right thing to do is not necessarily straightforward, can make people feel less valued, as we see in the Istrian case discussed by Robin Smith (also see Bogenschneider 2015). All of this feeds into different understandings of the role of the state: as a service provider, as extractive and unsupportive, or as responsible for the well-being of all its citizens and offering particular support to its weakest members. Taxation and discussions thereof offer us a window into the ways in which people conceptualize their own and the public/common good, the levy they feel is legitimate to advance each, and the choice they expect to have in relation to the state's understanding of the public good and their own. Further, as the work of various political philosophers shows (e.g., Rawls 1999), tax offers a very good way of thinking about questions of freedom, justice, ownership, conceptions of the good, and even happiness. It is therefore a fertile discipline for the exploration of issues of great interest to the growing field of the anthropology of ethics.

In sum, putting together the anthropology of ethics and the anthropology of taxation is productive because, as the chapters in this book show, discussions about tax and taxation often hinge on the 'shoulds' and 'should nots' of state practice, citizen-state relations, citizen-citizen and citizen-world relations, ownership, and responsibility. These are not necessarily always the subject of discussion or contestation, becoming explicit only at certain times or kept at a constant simmer by groups with particular political aims. This includes, as I discuss below, those who wish to reduce the scope of state activities, often by questioning the imposition of particular taxes.

Taxing 'Bad Choices'

I conduct research among the membership of a self-proclaimed "non-partisan, centre-right, libertarian pressure group," which I shall call Friends of Freedom. Actually, most members identify themselves as economically to the right, rather than to the center right. That is to say, they believe in the freedom of markets, a small state, and low taxes. Many make specific criticisms of the UK tax system including its complexity, which they would like simplified. Some argue that the poorest face the largest tax burden, mainly because of value-added tax (VAT). This claim is justified. According to a report published by the Equality Trust, "a household in the bottom 10% pays 43% of its income in tax, while the average household and a household in the top 10% both pay 35%" (Power and Stacey 2014: 5).[2] This unfairness, as the Friends of Freedom see it, of the tax regime, which hits the poorest hardest, serves to buttress their own calls for lower taxes. However, a number of taxes to which they object (e.g., higher-rate income taxes and inheritance taxes) are not payable by the UK's poorest households.

Particular taxes also come under fire in their efforts to uphold individual freedoms and, consequently, to limit the state's role in seeking to influence people's consumption and lifestyle choices. This accounts for their strong opposition to so-called sin taxes—a term I first heard at a 2016 Friends of Freedom event in a panel against the sugar tax.

Introduced in the UK in April 2018, the sugar tax charges drink manufacturers a fixed levy per liter depending on the quantity of sugar per liter contained in the drink. The tax is controversial. Proponents argue that even the prospect of the tax encourages drink manufacturers to cut down on the amount of sugar in their products. If the amount of sugar remains unchanged, it is hoped that the higher cost will depress consumption. Detractors counter that such a tax is regressive, affecting poorer consumers the most. Campaigners for individual liberties have a further objection to the sugar tax, arguing that it punishes individual choice. I describe below a panel on the sugar tax held in 2016 by Friends of Freedom at their annual residential meeting.

All three panelists opposed the sugar tax, mainly as a threat to individual freedom, but also as ineffective and punitive. As one panel member put it: "We know that taxing tobacco and alcohol does not stop people from smoking or drinking. Why should we assume that a tax on sugar will stop people buying sugary things? Sin taxes do not change habits. They exist to generate revenue, and hit the poor hardest. It is patronizing and unfair. People should be free to take responsibility for themselves." This speaker was pointing out, to general approbation, that a person owns his or her body, and that trying to influence or punish what he or she chooses to do with it is an illegitimate displacement by the state of individual responsibility and freedom. The state mistakenly assumes that people can make the 'wrong' choices, whereas a person should be free to make any choice and to take responsibility for it.

However, there were some dissenting voices. One elderly man argued that sugar was addictive and that the consequences of its consumption are manifest, both visually among the general public and in public health statistics. Should not its consumption be discouraged, via taxation if necessary? He was greeted with a low rumble of general disbelief and even some discreet 'boos'. All three panelists responded. The first, the head of a leading low-tax campaign, brought up what he described as a well-known fact that the burden of indirect taxes is highest on the poor. The sugar tax would make the poor poorer. Another panelist added: "It is hard enough to be poor. Should the government take even their few pleasures away? After all, a few extra pence will not stop the well-off from carrying on buying and eating sweets and consuming soft drinks." The next commentator agreed that sugar was a problem but opposed the sugar tax. He thought that shops should be banned from placing confectionary strategically in shopping lanes and at checkout registers. He also mused about the introduction of legislation ensuring health warnings (as on cigarette packets). The panel disagreed. Corporations should be free to package products and shops should be free to sell them in the ways that suited their purposes, and it was up to people to restrict themselves if they wanted to. Individuals should bear the risks and responsibilities of making their own decisions.

One way of understanding the opposition to the sugar tax (and similar taxes on consumer goods at the point of sale or manufacture) is to see it as a way of questioning the reach of the state and as a means to limit its scope and domain of action. This extends far beyond taxation, as a conversation with an ardent free-marketeer revealed. I was suggesting that public health campaigns and the active discouragement of unhealthy consumption by the state were legitimate in the context of the state-run National Health Service (NHS). His response was unequivocal: "The NHS should be privatized. The state has no business running a health service that can be provided by the market. In a privately run health care system, the state will not be trying to influence consumer habits. People will do as they like and access the health care they need and can afford. They would take responsibility for themselves." In other words, a health service that is free at the point of care and protected from competition runs counter to the free market ideal that nothing that could be provided by the market should be provided by the state through general taxation. Opposition to a single tax can thus be harnessed to a radical political vision.

While it is important to pay attention to vested interests that oppose certain taxes, here I want to emphasize that many of my interlocutors understand their opposition to tax as ethical—they are fighting to curtail the influence of the state and what they see as the growing and illegitimate reach of its coercive prescriptiveness about what is good and right for people. Indeed, by the logics that low-tax campaigners mobilize, their opposition to taxes that they identify as constituting directive control by the state is always ethical. It boils down to the belief that states should do less and therefore should require less money from citizens. The state should be smaller, and taxes should be lower.

Discussions on even a single tax clearly speak to some core issues in anthropology, for example, the art of government and the reach and legitimacy of techniques of power. The sugar tax, like associated public health campaigns, opens up the question of biopower and biopolitics. At one end of the scale, it is concerned with the regulation of populations through interventions into general health, mortality, and morbidity. At the other end of the scale, it involves the manipulation and control of individual bodies through pricing mechanisms. Foucault (2008: 21n3) argues that understanding liberalism is crucial for understanding biopolitics because liberalism "consists in the maximum limitation of the forms and domains of government action." Indeed, it is precisely in this vein that the opposition to the sugar tax is framed.

The anti-sugar tax campaign also echoes a classic liberal understanding of freedom as separable into positive and negative senses (Berlin 1969). While the positive sense of freedom focuses on 'freedom to', the negative sense of freedom focuses on 'freedom from', asking "what is the area within which the subject—a person or group of persons—is or should be left to do or be what he is able to do or be, without interference by other persons?" (ibid.: 121–122). Being free in this sense, Berlin states, is "not being interfered with by others. The wider the area of non-interference the wider my freedom" (ibid.: 123). In terms of the role of the state in constraining individual liberty, Berlin suggests that the questions to ask are "how far does government interfere with me" (ibid.: 131) and "what am I free to do or be?" (ibid.: 130). The focus is on individual choice and decision making rather than on the collective good. Indeed, several people with whom I work support—and some actively invoke—the enlargement of negative freedoms.

This upholds their ideological focus on the individual as the locus of responsibility and agency. Within this way of thinking, individual decision making should ideally be according to a calculus that maximizes gain and minimizes risk. Those who choose to act in risky or non-optimal ways are making a choice for which they have to take responsibility. The state should neither interfere in this choice, nor use tax revenues to mitigate the effects of it. Such a view does not problematize choice or take into account the power of advertising, the manufactured natures of desire, existing inequalities, or historical drivers of consumption. This flattens scale in a way that Gershon (2011) identifies as 'neoliberal'. All actors, no matter their size or condition, are imagined to be equivalent in their abilities to maximize advantages and manage risk. Indeed, it is incumbent on each actor to do so. No one, including the state, should constrain the actions of the individual if such actions directly affect only him or her. Thus, while campaigners for individual freedoms accept the ban on smoking in enclosed public spaces because of the dangers of second-hand smoke, they argue that such a ban should not be extended to e-cigarettes, which do not produce smoke, even if proved to be harmful to the user. In sum, the state should not attempt to direct a person to lead a better life (as defined by the state), but it can act to protect others from someone's choices when necessary.

While it is the case that most of my interlocutors push for low taxes and argue for the reduction of the welfare state, a number of them agree that some welfare provision is necessary. But, they add, not to the extent that one can live comfortably without needing to work and take responsibility for one's life. They also oppose being forced to support, through taxation, those whom they characterize as "undeserving" (people who will not work or try to help themselves). They prefer to engage in (sometimes quite substantial) acts of philanthropy toward individuals who are willing to work hard to overcome unavoidable circumstances of birth and location. Others, including climate change skeptics, strongly oppose taxes on fossil fuels or tax rebates on renewable energy sources.

In other words, discussions about tax open up questions about priorities, choice and volition, differentiations between the deserving and the undeserving, and worldviews with their consequent politico-ethical positions. This is why an anthropological focus on how groups like Friends of Freedom think about different taxes, their campaigns relating to these, and the way in which such campaigns intermesh, putting forward broader visions of how the British state should work, is so important. Such a focus also opens up the pragmatics, logics, and ethical underpinnings of particular choices, techniques of persuasion and pedagogy, activist strategies and their results, as well as engagement with opposing or compromise positions. Because everyone pays or benefits from taxes, at least in theory everyone can feel or be made to feel that it is they who are paying the price for welfare, immigration, health, development interventions, and so on.

In my work with economic right-wingers, I seek to answer questions that include the following: How does a right-wing philosophy of tax develop on the ground? How do debates about taxes feed into larger ideas about how polities ought to be organized? What projects of pedagogy and persuasion underpin attitudes toward tax and influence citizen-state and citizen-citizen relations? Of course, these questions do not apply only to the right. By way of contrast, I now turn to a prominent advocate for taxes, one with whom several right-wingers of my acquaintance ardently disagree.

In his book *The Joy of Tax*, Richard Murphy (2015) argues that governments do not *have* to tax, but choose to do so in order to achieve their agreed-upon goals. This changes the debate on taxation, turning it from a coercive payment that must be made to a discussion on what governments are mandated by their citizens to do within an economy. A fair tax system, that is, one that emerges consensually and with a clear understanding of how economies work and what government can and should do, Murphy argues, can bring about a better society.

Clearly, for Murphy, tax is not only central to state-citizen relations, but also a matter of ethical concern. This is rather different from the individual and market-centered focus of economic right-wingers, who see taxes as inimical to the free flourishing of both. However, what is interesting is that Murphy too does not support the sugar tax. While he thinks it is incumbent on the state to target behaviors that cause harm to oneself and incur a social cost, taxation may not be the best way to change consumer behavior toward price inelastic commodities such as sugary drinks. As Murphy (2019) puts it: “Tax is a fantastic tool [but] it is not the answer to every problem.” In other words, one does not have to subscribe to small-state, low-tax ideologies to oppose particular taxes or particular attempts to tax. Such an opposition may be pragmatic, like Murphy questioning the effectiveness of a sugar tax, or it may be on ethical grounds—to what extent should the state punitively tax people’s choices, impinging on their freedom to lead their lives as they want?

What to Pay or Not: Reflections, Justifications, and Opportunities

One’s ability to exercise ethical freedom, that is, to exercise the freedom to live one’s life in ways that one identifies positively as good or right, is caught up in extant relationships with individuals and institutions and must respond to existing ideas about what constitutes moral behavior (see Venkatesan 2023). Because the payment of taxes is often cast as a moral obligation, justifications for the non-payment of taxes and opposition to particular forms of taxation are also often ethicized, by which I mean people either provide reasons for why things ought to be organized differently or counter with negative evaluations of the state, which in their view is not doing what states ought to do, or is doing too much. For these reasons, they insist on their ethical freedom to oppose a tax-based morality.

This is clear from Matti Eräsaari's chapter on a Finnish timebank's resistance to the state's insistence on taxing 'whiles', the timebank community's currency of hour-long stretches of work. Their objection is two-fold: first, the tax authority's attempts to collect timebank taxes in euros, and, second, its efforts to differentially tax individual members' 'whiles' on the basis of their occupations. Such differentiation runs counter to the timebank's ethos, which values all members (or at least their time) equally within the framework of the timebank no matter how their labor is valued externally. Eräsaari shows how the timebank sees its long-running dispute with the tax authority as "a moral issue": while the timebank looks for parity, the state imposes difference. It is telling that Eräsaari does not report that his timebank informants have a problem with taxes per se. Indeed, he reports widespread condemnation of tax avoidance and satisfaction with the welfare state provision that taxation enables in Finland. That is, people feel that they get back something valuable for what they put in.

Middle-class Christian Ghanaians in Accra (Kauppinen) have a different problem. They do not mind making monetary payments, nor do they insist on parity, but they would rather make these payments as tithes to their churches than as taxes to the state. They argue that the government wastes tax contributions rather than productively utilizing them to benefit the country and its citizens. Church tithes, by contrast, reap returns in the form of both "infrastructural development" in schools and hospitals and "unexpected rewards and divine favor." Kauppinen argues that her interlocutors' notion of "the public good" lies somewhere between the state and "God as the ultimate sovereign," with the latter considered more rewarding of fiscal contributions than the former. One might also presume, although Kauppinen does not tell us, that their notion of a public whose welfare is a matter of importance is restricted to co-religionists. Also concerned with the good and with what seems to be a similarly circumscribed public are the self-employed members of an anti-capitalist cooperative in Barcelona, about whom Vinzenz Bäumer Escobar writes. Cooperative members seek to avoid paying taxes not necessarily because they think the state is corrupt, but because they question the very legitimacy of the state. Instead, they strive to pool resources in what Bäumer Escobar refers to as "fiscal commons" to create "semi-public goods" that benefit all members.

A focus on taxes allows us to think through the constitution of the 'public' in different places and at different times. While tax moralities often mobilize imaginary communities (the nation-state, humanity), ethicized tax opposition may mobilize smaller publics: church groups, cooperative societies, or time-banks. Because people have different ideas about who matters and why, constituting 'us' or the 'public' in different ways, the question of what constitutes the 'public good', as well as the relationship between personal ('my' or 'our') and public good, and how people seek to achieve them forms a fertile field for study. Anthropological attention to these dimensions of tax practices and attitudes moves us beyond what Silvestri (2015) identifies as "the most common theories of taxation—benefit-cost principle and ability-to-pay principle—usually meant as attempts to answer the demand for tax justice [and] the issue of freedom in taxation as a problem of legal-political and economic obligation."

Disentangling private or vested interests from ethicized objections to specific taxes or taxation is tricky. Bäumer Escobar and Kauppinen are careful to show that self-interest does, to some extent, motivate their interlocutors. We see this also in Smith's discussion of Istrian business owners, albeit with a focus on one's worth as a valued and value-producing citizen. These business owners argue that the state does not have their best economic interests at heart in the way it collects VAT. Their argument is not with the tax, but with its method of payment: VAT is collected at the point of sale whether or not customers have paid for their goods. The government enforces "the payment of the tax but not the payment for the goods being sold." In an economy where payments are deferred, not only does it show lack of care for businesses, it also makes it difficult for Istrian business owners to be the good economic citizens that they see themselves as and want to be.

It would be a mistake to consider approaches to taxation as being driven by purely ethical evaluations. As Smith shows, opposition to taxation may be based partly on economic grounds. Equally, people may approach taxes pragmatically. Miranda Sheild Johansson's and Dora-Olivia Vicol's chapters show us that tax can be a matter of complex calculations as people work out whether it is worth their while to pay taxes or remain under the tax radar. As they show, paying taxes can help precariously positioned people maximize their opportunities. In Sheild Johansson's analysis, we see that, ironically, paying property taxes to show that one is a property owner becomes a way to keep the state at bay. Both Vicol and Sheild Johansson are quite clear that such calculations are not based on simple models of reciprocity—that is, whereby taxpayers expect to receive the equivalent of their tax payments in services and other benefits from the state. Rather, people work out how taxes may give them a foothold in relation to the state such that they can create for themselves the conditions to enact their purposes, whether it is laying claim to a house or land or securing one's continued right to live and work in a place. While these are pragmatic approaches to tax, they are rooted in attempts to secure the means to lead a good life as a particular kind of person in a particular place and time. Importantly, from an ethical perspective, they show how people can use taxes to make the state do what they feel it ought to do—guarantee property rights (Sheild Johansson) or guarantee the right to work and access related rights (Vicol). They also use taxes to negotiate a space for themselves that is within the state, yet also guarantees a certain legitimate independence from a punitive, invasive, or corrupt state. In other words, paying attention to how people strive to pay particular taxes can reveal the aspects of the state they value and those they seek to keep at arm's length.

Interestingly, Vicol argues that it is quite difficult for her Romanian informants to become taxpayers. They have to collect and maintain huge amounts of paperwork, fill in forms, and often end up seeking help to navigate the bureaucracy involved in showing that they are legitimate workers. This goes hand in hand with their own attempts to show their moral qualities as good workers. They want to be recognized, not only because this secures some kind of status as quasi-citizens with a right to stay and work in the UK, but also because the payment of taxes is evidence that the person in question is the right and desirable kind of person, one who is worthy of remaining in the country and working. Of course, right and good are not moral concepts for the state, but they can be mobilized when one is facing eviction or needs to take action against employers who do not pay, or underpay. It enables claims precisely because one is legitimate. In the Bolivian case, Sheild Johansson also shows that paying the taxes that her informants want to pay (again, not because this is the good or right thing to do, but because it enables claims making) is not easy, taking much time and energy.

Several of the chapters—those by Sheild Johansson, Smith, Vicol, and Eräsaari—lead us to ask questions about institutions that are set up to collect taxes—their mandate, their institutional culture as well as employee culture and morale, their frictions with other state departments and with the government of the time. Other ethnographic accounts, such as Kauppinen's, Bäumer Escobar's, and my own, reveal how taxation becomes a route to question, if not the legitimacy of the state form, the scope of state activities.

Conclusion

The anthropological neglect of taxation is puzzling, and this book productively makes the point that tax is a rewarding field of study for anthropologists, and for a number of reasons. I myself came to tax from an initial focus on freedom as an emic concept. The centrality of tax to competing visions of what the state can and should be became a topic of investigation in its own right, and now I find tax fascinating. To conclude, I want to make the strong point that a rich and detailed ethnographic study of tax can, as these chapters show, inform core anthropological concerns that include conceptions of the good life, property, the gift and reciprocity, the state and society, and imagined national and global communities. It can also advance the anthropology of ethics, while addressing the charge that the ways in which this subfield poses questions and its subject matter often filter out the political (see, e.g., Fassin 2014; Venkatesan 2015). It can do so by making a grounded contribution to important discussions on freedom, justice, and responsibility that have hitherto been mainly confined to political philosophy. An anthropological study of people's engagements with tax regimes, ideologies, and practices can go beyond both media-led populist and legalistic/economistic understandings of tax and taxation to reveal the ways in which different kinds of taxpayers negotiate the complex terrain that falls between culturally and structurally derived dispositions, personal benefit, and moral and ethical understandings of what is owed to others and what is or should be owed to oneself. It can also reveal what people expect of the state, how they seek to shape the state and thence society, and whether (or not) they are able to negotiate a space for themselves and their projects within the larger polity.

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Notes

1. A political lobbying group of civil society non-governmental organizations, known as the Robin Hood Tax, has proposed a tax package to accomplish these goals. See http://robinhoodtax.org.uk/.
2. Founded in 2009, the Equality Trust is a registered charity in the UK that aims to improve the quality of life by "reducing socio-economic inequality" (https://www.equalitytrust.org.uk/).

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