



Chapter 3

THE FISCAL COMMONS

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

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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

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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 Catalanian 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 *autònoma*, 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 *autònomo*, 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 *autònomo* 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 (*caracara*), 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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