Written by Bradley Harrington
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(***Editor's note:*** *This is a sidebar to the editorial "Is Your Government Your Servant or Your Master?" This package also includes the sidebar "The 'Contract' and 'Articles' on the Income Tax."*
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"*Be wary of strong drink. It can make you shoot at tax collectors ... and miss." - Robert Heinlein,* Time Enough For Love

When Karl Marx and Frederich Engels published *The Communist Manifesto* back in 1848, they considered the implementation of the philosophy of "from each according to his ability, to each according to his needs" to be so absolutely essential to the establishment of a socialist-communist state that it was given the number-two spot in the Ten Planks: "A heavy progressive or graduated income tax."

So essential, indeed, that only the first Plank superseded it: "Abolition of private property and the application of all rents of land to public purposes."

As another April 15 passes us by, and the Internal Revenue Service proceeds yet one more time to pillage a substantial fraction of the wealth created by the producers of the United States, I can't help but wonder just how many people truly grasp the collectivistic principles that underlie the income tax.

"A heavy progressive or graduated income tax" means: The more you make, the more the IRS takes. In 2007, for instance, the top 1 percent of all the producers in America - anyone making

over $410,096 per year - paid 40.42 percent of all collected tax receipts.

The top 5 percent - anyone making over $160,041 yearly - paid 60.63 percent of all federal taxes; the top 10 percent - making over $113,018 - paid 71.22 percent; the top 25 percent - making over $66,532 - paid 86.59 percent; and the top 50 percent - anyone making over $32,879 - paid fully 97.11 percent of all collected revenue.

Which means: In 2007, the *other* half of the country's population - making less than $32,879 yearly - paid 2.89 percent. (All figures come from the IRS.) Yet
all
of the nation's population reaps the (supposed) benefits of the federal government's existence. But that's what "from each according to his ability, to each according to his needs" means: that the producers will subsidize the parasites.

Such a method of funding government operations is antithetical to the principles of a free society, where all rightfully earned income, regardless of size, is the producer's to keep and do with as they see fit. And, indeed, for well over a century of America's history, we had no income tax.

The United States Constitution authorizes two types of taxes: "direct" and "indirect," with the difference being that the first is unavoidable ("Direct taxes bear upon persons, upon possessions, and enjoyment of rights," *Knowlton V. Moore, 1900*) while the second can be avoided by altering one's voluntary behavior (not importing whiskey, for example).

According to the Constitution, however, direct taxes are to be "apportioned among the several states which may be included within this union" (Article I, Section 2, Clause 3), while indirect taxes ("duties, imposts, and excises") are to "be uniform throughout the United States" (Article 1, Section 8, Clause 1).

The income tax, in its present form and as legally permitted by the 16th (Income Tax) Amendment of 1913, is neither - and it is of more than passing historical interest that an earlier Supreme Court originally ruled such a tax as unconstitutional (*Pollock V. Farmer's Loan & Trust Co., 1895*).

But if there's anything on the planet that knows no bounds, it would be the ability of the United States federal government to arrogate to itself the "right" to do any damn thing it pleases to its citizens, regardless of any constitutional limitations that might exist - up to and including the establishment of a production-plundering, initiative-obliterating, capital-accumulation-corrupting, and legalized-looting scheme like communism's graduated income tax.

And, as if this wasn't bad enough, it was decided by our erstwhile legislators, back in 1943 during World War II, to establish the "withholding tax," whereby your income was confiscated, right from its source, as you earned it, instead of being due, as normal, on April 15. This was touted as a "temporary" measure to help finance war-time expenditures - yet World War II ended in 1945, and we still have withholding on the books 65 years later. Never underestimate the ability of socialist-communist Uncle Sam to plunder your pocketbook!

Could you imagine the hue and cry we'd have today if people were allowed to keep their income until it all came due on April 15? Then, instead of most of us getting a "refund," we'd be seriously considering hanging the politicians from the nation's lampposts and restoring our once-constitutional republic to its original foundations.

Or were you planning on just sitting around, like bumps on logs, while the rest of your freedoms get gobbled up?

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