

Fourth Annual Amartya Sen Essay Prize

This year, [Global Financial Integrity](#) and [Academics Stand Against Poverty](#) will be awarding the fourth annual Amartya Sen Prizes to the two best **original essays** on ***the moral assessment of tax dodging***. Contributed essays should be of ca. 7,000 to 9,000 words. There will be a first prize of \$5,000 and a second prize of \$3,000.

Individuals and corporate officers often engage in tax dodging. They, and many others, do not think that – even when doing so is technically illegal – it is a serious moral failing. Among the reasons they give for this assessment are the following. (1) A substantial proportion of tax revenues are misappropriated, wasted or spent on inappropriate or immoral projects. (2) The tax system is unfair in the way it distributes benefits and burdens. (3) Many others manage to escape the tax burdens assigned to them, and it is not seriously wrong to do likewise when paying one's taxes honestly would make one a sucker who picks up the slack of non-compliers.

These reasons cannot be easily dismissed. Clearly, existing tax schemes do exhibit the listed flaws to some extent; and clearly the flaws are sometimes so severe that it might even be wrong to pay taxes (e.g., to the governments of Nazi Germany or Apartheid South Africa). On the other hand, one might argue that citizens ought to put up, and to comply, with a flawed tax system insofar as it is democratically legitimated. By living in a democracy one has joined a social contract that provides one an opportunity to co-legislate in exchange for a duty to comply with legislation properly enacted. It also seems relevant that the tax system, even if flawed, does underwrite various morally urgent services (e.g., protections against violence and deprivation) that would not be reliably supplied to all without tax revenues.

Submissions should illuminate these or other key moral issues surrounding tax dodging in the real-world context of one or more present states. How can we work out what those to whom particular tax rules apply must, should and may do? Is it relevant for the moral assessment of specific cases how a tax dodging individual or corporation is spending the money saved (e.g., on donations to effective charities)?

We welcome entries from all disciplines including philosophy, political economy, international relations, development studies, law and business. Please send submissions on or before 31 August 2017 by e-mail attachment to Tom Cardamone at tcardamone@gfintegrity.org. Essays should be stripped of self-identifying references, formatted for blind review.