

# Taxation and the Distribution of Wealth

STUDIES IN THE ECONOMIC, ETHICAL, AND PRACTICAL  
RELATIONS OF FISCAL SYSTEMS TO  
SOCIAL ORGANIZATION

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## Introduction

Among the more important questions confronting the twentieth century are those dealing with the distribution of wealth. The systems of taxation upon which national administrations are based, are important factors in this connexion. The relation of these systems to the general process of the production and distribution of wealth is here reviewed.

The subject naturally falls into several fields. A government may seek, through the taxing powers under its control, to develop or protect the industrial life of the society it administers. It may limit their use to purely fiscal objects; and again, use them in order to further the various political interests of the social organization: actually and in relation to other societies.

The system of industrial Protection, or the attempt to develop the productive capacity of a society through the use of the Tariff, and other forms of administrative assistance, is discussed in Part I. Part II is devoted to the examination of different methods of supplying social financial needs. Among other policies reviewed is that of basing social fiscal demands, so far as possible, upon the annual wealth created by the society as a whole, in the form of the values represented by its unimproved land area. For reasons developed, this policy seems worthy detailed examination. Part III presents such examination.

It is impossible to discuss national financial methods in their wider application, without meeting political and social questions leading into fields not limited by economic inquiry. The relation of national fiscal policies to the intellectual life of a people is important. The dominant conceptions of progress affect the means through which a nation meets the expenses of organized existence. The relatively recent developments of the evolutionary sciences present questions of social and

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political significance. A study of organized society can scarcely be undertaken without coming in contact with ethical and theological influences; these, in turn, involving problems of a speculative or philosophic nature. No discussion of the fundamental ideas, underlying existing political and social structures, would seem complete without an examination of their connexion with such problems. Part IV is, therefore, occupied with the relation of the evolutionary sciences, intellectual progress, speculative, theological and philosophic thought, to the subject of social and political organization.

Part V deals with the relation of the subjects discussed to systems at present in force.