

Taxation and Transformation

The use and usefulness of Catholic Social Teaching, taxes and tax-related instruments to advance systemic change – Short Version

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1 Introduction and context

This paper builds upon the research cooperation “Tax Justice & Poverty” between the Jesuitenmission (Nuremberg), the Jesuit Centre for Theological Reflection (Lusaka) and the Jesuit Hakimani Centre (Nairobi) (Alt, 2018e) and is the Short Version of an underlying draft essay which is available under <http://tinyurl.com/MaxxTax> (105 pages).

When finishing our empirical research and ethical reflection on Tax Justice & Poverty, my colleagues and I arrived at some obvious solutions, e.g. calling for wealth taxation or more resources for tax administrations. At the same time we felt that this would cure merely some symptoms, but not the causes of, e.g., growing inequality or resource over-exploitation. *In what ways, we asked therefore, can the usefulness of taxation and tax-related instruments be maximized for pushing for a fundamental systemic change from the present neoliberal paradigm towards a society based upon the Common Good of All?*

In trying to answer this question I started work on three papers:

1. How Catholic Social Teaching (CST) can guide us in today’s critical times (Alt, 2018)
2. Where is the most promising place to concentrate advocacy (Alt, 2018c)
3. This paper, where I try to elaborate specifically how values and principles, mainly contained in the Compendium of Social Doctrine (2005), provide for tax relevant questions and the promotion of systemic change.

In writing this paper we are convinced that the window for reforming the current order is narrow and closing fast. If we do not act boldly, rising inequality, climate change, transnational crime, IFFs etc. will continue to grow and to impose harm on people and countries on earth.

2 To see and to judge

To our mind, today’s world suffers from three “Megacrises”: excesses of Offshore-Capitalism/ Financialization, speed and complexity of technological innovation, most importantly in Information-Communication Technologies (ICT) and Digitalization as well as the overuse and destruction of natural resources. Consequences and symptoms are financial and ecological “Mesocrises”, such as volatility of financial markets, Illicit Financial Flows, inequality, changes in human labour, manipulation of information, migration, Climate Change, desertification, declining biodiversity, terrorism, transnational organized crime etc.

On a deeper level, one has to take note that under neoliberal influence, calculating and relativizing “market thinking” expanded into areas where it was traditionally not at home (and, from the view of CST, should not be at home), consequently impacting upon individual and collective thinking and acting. However, and meanwhile, we are under considerable strain since increases in extreme weather or migration indicate that we “reap” already the negative fruits of the present socio-economic system of production and consumption and that there is little time left if we want, for example, to keep the 2 degree centigrade goal of the Paris Climate Convention. Given scale and urgency of developments, Pope Francis argues in *Laudato Si*:

It is no longer possible to find a specific, discrete answer for each part of the problem. It is essential to seek comprehensive solutions which consider the interactions within natural systems themselves and with social systems. We are faced not with two separate crises, one environ-

mental and the other social, but rather with one complex crisis which is both social and environmental.” (Nr. 139)

At the same time, we note a crisis of governance: Lobbyism, corruption and consequences of (tax)competition contribute to a lack of effective coordinated cooperation among states, as does the upsurge in nationalism and populism. Accordingly, not much can be achieved which would live up and do justice to the magnitude of challenges at hand. As Pope Francis also stated in *Laudato Si*:

The financial crisis of 2007-08 provided an opportunity to develop a new economy, more attentive to ethical principles, and new ways of regulating speculative financial practices and virtual wealth. But the response to the crisis did not include rethinking the outdated criteria which continue to rule the world. ... It is essential to seek comprehensive solutions which consider the interactions within natural systems themselves and with social systems. (Nr. 189)

This leads to the question of what better criteria there could be. I think that CST is able to provide criteria with which to judge present developments as well as suggested alternatives on the table. When reading the *Compendium of Social Doctrine*, one detects the following:

- It reminds us of cultural-ethical foundations of today’s Megacrises and knows to distinguish between “growth” and “welfare”/“well-being”, “Having” and “Being”, “progress” and “development” etc.
- CST presents a reflective framework for today’s irreversible and consolidated “globalism”: The cornerstone of any policy has to be the dignity of each and every Human Person, at the same time the Common Good of All must be thought globally.
- CST offers a middle way between markets and regulation, economy and democracy, competition and cooperation, neoliberal free trade and protectionism etc.

There are clear positions in the following areas

- Money has to serve the (real) economy; the economy has to serve humans.
- Human labour ranks higher than the interests of capital.
- The market has to serve human needs and, if this is not the case, it calls for (state) regulation.
- Competition has to be “healthy”, excessive competition is rejected.
- If inequality is such that it turns into domination and rule, the state is called to interfere, which suggests also a role for taxation.
- Social Justice aims for a society within which justice can be achieved and/or is being done for each and everybody.
- If “the markets” do not care for the needs of the poor, the “option for the poor” justifies explicit “pro poor policies”.
- (Economic) progress is less than human development.

Less clear and more ambiguous is the *Compendium* in the following areas:

- There is no clarity regarding the issue of economic growth and its link to income and wealth inequality or towards concepts such as “green” or “inclusive growth” etc.
- Even though a free, unregulated market is criticized, there is no favoured alternative,
- “Financialization” is criticized, but no criteria on adequate monetary policies are provided.

- There are no clear limits towards the extent of private property and its link to the emerging concept of the “commons” and/or the Common Good.
- There is no clear position towards systems of social security, e.g. a “Welfare State”, a “Social Assistance State” and contemporary alternatives such as Basic Income Grants.
- The issue of tax, tax policy and tax institutions is only of marginal relevance.

However, deficits and shortcomings in the Compendium are increasingly made up in contemporary discussions and publications. Here, an overview is given between guidelines of the present neoliberally inspired social and economic order and an order inspired by principles, norms and values of CST:

Neoliberally inspired order	CST inspired order
Free Markets (incl. non-prized externalities, privatized gains, socialized losses...)	Socially just and ecologically sustainably regulated markets
Individualistic Homo Oeconomicus	Concept of the Human Person
Lead science: Mathematics and statistics	Lead science: Sociology
Growth and quantity, consumerism and waste	Growth agnostic, but quality, durability and recycling
Free Trade, Global Value Chains	Fair Trade, Regional production chains
Business to generate shareholder value, CSR	Business to serve the community, “Social Partnership”, CC&CSA
Capital above labour	Labour above capital
Paid labour	All forms of labour
Rewards individual “performance” & merits	Yes, but only if equality of opportunity!
Individual command of property	Property has a social and ecological mortgage,
Maximize individual interests & profits (“Trickle Down”)	Global Common Good (“Solidarism”)
Lobbyism, oligarchy, lack of transparency	Transparency, democracy, participation
Private, capital based social security systems	Solidarity systems for social security systems
(tax)competition, tax havens... → survival of the fittest	(tax)cooperation → human evolutionary advantage
Little state	Adequate state

Little tax	Adequate tax
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That way, CST can offer a “normative compass”, assisting us to find our way through competing statistics, fake news, alternative facts and information overload. It will first of all remind us of the true meaning of human freedom and happiness. It then offers a framework for reflecting and evaluating competing theories, narratives, paradigms and frames, assisting us in identifying those ideas and policies more worth pursuing and strengthening than others. Finally, it releases energies to cooperate with all those in academia, science, research and politics seeking adequate measures to address both root causes of existing megacrises, its symptoms and the challenges of the called-for Grand Transformation. That way 1 billion Catholics could become “carriers and advocates of change”.

Does this push one view among many possible? After all, conclusions regarding taxation depend on the wider normative background, e.g., whether one holds a rather market friendly or a more market skeptical position. The TJP team agreed to four conclusions:

1. Looking into history, especially the situation in which CST originates for the first time at the middle of the 19th century, its inspiration aims to be a counter-narrative, i.e. a protest against existing and prevailing excesses of the (then) dominating socio-economic order and the outlining, experimenting and establishment of, alternatives. Hence, for example, also today, a pro-poor bias is not only in tune with CST, but deserves more attention than competing focal points and strategies.
2. This is even more justified since neoliberalism has disproven itself for solving the problems it created. Their urgency and magnitude call for serious reforms and alternatives.
3. Which among diverging CST-based interpretations is „better“ or „more adequate“ should not be decided by analyzing theoretical premises, but real life impact and balancing benefits and damages: CST always aimed to make a difference for real people in the real world.
4. Because individual problems or specific situations are important, it makes little sense to look in abstract debates for “tax justice” since this concept, too, is defined differently depending on the world views held. It is easier to find agreement regarding unjust and unfair situations. Accordingly, it is easier to ask how we may move from, e.g. an unfair distribution of the tax burden, towards a “more just taxation.”

3 To act

On that background I want to ask now how taxes and tax related instruments can assist in transforming the present socio-economic regime towards a socially more just and ecologically more sustainable order, advancing rather the Common Good of All than the profits of the few. For that, (1) the abstract rule of “the markets”, advancing competition, and resource-consuming growth, (2) the dominance of the interests of the wealthy few and frustration and (3) resignation of those left behind needs to be corrected.

3.1 Systemic change and taxation

To advance systemic change requires, of course, a simultaneous, multi-pronged approach on many levels. This, however, is happening all around already.

On the foundational level, some serious thinking is going on, e.g. regarding the concept of “private property”, balancing it with the need to protect global commons and searching for new forms of ownership, e.g. via cooperatives. Equally foundational are reforms aiming to revamp cornerstones of the current economic order, e.g. regarding laws currently regulating competition, calling for laws regulating credit and investment to include criteria of protecting not only financial, but also “human”, “social” and “natural capital”, calling for public authorities handling monopolies effectively to be installed globally etc.

On a more technical level ways are discussed how to put an explicit price on so far neglected “externalities”, how to recycle better non-renewable resources, or how to cut Global Delivery-, Value- and Wealth Chains and to replace them by more locally and regionally integrated economic systems, including complementary currencies.

Beyond that, the TJP team was struck by two observations:

First, the importance accorded to the state and state action. After years of privatization, deregulation and cuts in public services, the state seems to have a serious comeback.

Hence the second observation was less surprising, namely the importance given to taxation when it comes to the advancement of change. For example:

	Club of Rome (2016)	OECD (2015a)	IWF (2014a)	(Felber, 2014)	(Atkinson, 2015)	(Mason, 2015)	(Piketty, 2014a)
Criticizing neoliberalism	x	x	x	x	x	x	x
Contains proposals to use taxation as an instrument to promote systemic change	x	X	x	x	x	x	x
Contains proposals of taxation and improved redistribution...	x	X	x	x	x	x	x
...incl. forms of Basic Income Grants...	x			x	x	x	
... incl. Proposals to reform public investment and subsidies.	x	X	x	x	x	x	
Revenue collection incl. Inheritance and Gift Tax	x	X	x	x	x		x
Incl. Wealth-/Real Property Tax	(x)	X	x		x	(x)	x
Incl. increased Personal Income Tax (PIT) and Corporate Income Tax (CIT), partly including „Machine Taxes“	x	x	x		x	(x)	x

And indeed: In spite of all pressure arising from “tax competition” for lower rates, lean and lenient treatment, subsidies and benefits etc. during times of neoliberal reform pressure, taxation was, and is, among the most defended prerogatives of state power and authority, which implies that here comparatively efficient administrative structures are still in place, even in

states traditionally in favour of “lean government”, such as the USA, as their Foreign Account Tax Compliance Act (FATCA) initiative amply demonstrated. To put it differently: Besides regulating directly from outside (e.g. by slashing monopolies), putting or reducing a price on things via taxes and levies can also be a powerful regulatory instrument where markets fail, leaving it up to businesses and consumers to decide to what direction things will change. And, of course, we have to talk of redistribution in favour of the poor, of spending tax revenue via public subsidies, services and procurement...

Therefore indeed again: The threefold package of legislating taxation and tax/customs/mandatory levies etc. providing administrative and enforcing capacities and developing appropriate spending policies offer, again depending from the basic role which governmental institutions play in society, a broad variety of instruments which can be used individually, flexibly or systematically on almost every level of governance for advancing systemic change.

On that background, “tax justice” and “just taxation” has a double meaning and dimension to it: First of all, it implies the adequate-optimal use of the instrument in advancing systemic and transformative change, second it begs the question of fair burden sharing within this process, especially in view of horizontal and vertical equity and the implementation of the Principle of Ability to Pay. Both perspectives are important for, and in the development of, socially just and ecological sustainable solutions to the outlined “Megacrises.”

3.2 Goals, context parameters and costs

Taxation is not only used for collecting revenue, but also to advance positively or negatively other political goals. From the position of the TJP team, our research identified the following goals whose treatment are either advancing or obstructing systemic change:

Support superior approaches: There are indeed better ways to combat, for example, poverty and inequality than taxation, e.g. paying fair wages, engaging the workforce in operating TNCs, investing in socially just and ecologically sustainable businesses etc.. But even here taxation might assist those alternatives to move along. For example, a stiff Corporation Tax or Wealth Tax upon “legal persons” can be imposed with the prime goal not to raise revenue, but to “encourage” investing money rather than keeping it as “silent reserves”; or stiff inheritance taxes could prompt the establishment of charitable foundations.

Curtail the power of wealth holder: Wealth inequality equals inequality in social, economic and political power. At the same time, wealth nowadays does not so much grow via individual-personal ingenuity, hard labour and risk taking. It is rather increasingly driven by gifts and inheritances. Obviously, private, corporate and criminal wealth holder have no interest to change their “profitable” situation, which is why wealth inequality is seen to be a major threat to democracy, democratic equality and participation because influence is exerted via lobbyism, social “entanglement” or outright blackmail, corruption up to the point of “state capture”.

This links with the Principle of Ability to Pay which is, in our view, no longer warranted in tax law and, most importantly, the way taxes are being paid and tax laws are being enforced.

Not to forget is the importance of taxes and tax related instruments for the advancement of environmental/ecological standards (e.g. Carbon Taxes, Levies on plastic) more stability on

financial markets (Financial Transaction Tax), or social standards, e.g. across EU or Eurozone states, via better coordinated policies

In order to find the right leverage for reform we have to ask first, why and how, we ended up where we are right now. Because only if we address the correct context parameters, reforms at tax laws, rates and base may be implemented effectively.

The TJP team arrived at the following parameters which are at least partly result of neoliberal policies and the advance of “market thinking” into areas where it is traditionally not at home.

- Tax competition instead of tax cooperation: States tried to attract investors by participating in tax competition with lower rates, privileged treatment and “lean” administrations.
- Tax Havens: It is our view that Offshore Jurisdictions are a consequent “offshoot” of financial globalization, where financial profits, rent seeking and shareholder-value gradually gained weight over the real economy. Here we support calls for sanctions against those who do not abandon that “model of business” at the expense of others.
- Within this context we also place the exploitation of legal loopholes by a new class of experts (e.g. the BIG FOUR or STEP), specifically trained to find and exploit those both within state laws and, most importantly, between states.

Two final context questions to be answered are: Why do we need more taxes in the first place? And: Are initiatives based upon markets, private and corporate initiative not more effective and efficient, for example, when advancing “inclusive growth”, “Corporate Social Responsibility”, “Social Impact Investment” or charitable engagement via foundations? Our research concedes that each proposal merits examination. For us, however, most market based suggestions either benefit the few rather than the Common Good of All and/or have deficits in the areas of democratic participation, social justice and ecological sustainability. This is why we prefer to push back the influence of markets and strengthen instead the role of democratic participation and state regulation when it comes to (1) correct deficits which have grown over the past decades and (2) to implement the UNs Agenda 2030 for the Sustainable Development Goals or the Paris Climate Agreement. For both, states of the world need billions and trillions each year and we argue that taxation is one of the ways to collect and spend that money.

3.3 Tax related specific aspects

Taxes and tax related instruments can be applied with direct impact in 5 dimensions:

- Generating revenue to finance public goods and public services
- Generating funds for redistribution, empower the poor, reduce inequality
- Putting a prize on so-far “unprized externalities”, thus reducing environmental degradation and other damaging products and behaviour
- “Encouraging” private and corporate investment and spending
- Assisting the transformation towards a socially more just and ecologically more sustainable model for economy and society.

Some specific examples regarding policies and instruments:

Subsidies and public investment

Realigning subsidies in accordance with systemic change is a potent instrument. For example: Currently and worldwide, between 300 and 500 billion USD annually are paid in subsidies to support fossil energy. At the same time, annual investments between 200 and 1000 billion USD are needed up to 2030 to support transformation towards renewable energies. Regarding Research & Development one should learn from history that public investment and institutions (e.g. Universities) have, compared to private and corporate actors, a much better record for innovation than nowadays and commonly is assumed.

Customs duties and border taxes

Customs duties are of ongoing importance for developing countries both for collecting revenue and for protecting own “infant industries” and should therefore be respected. Regarding developed regions of the world, those seriously considering systemic changes, e.g. by moving towards ecologically friendly energies in industrial production, should also consider Border Adjustment Measures with which to compensate their industries for higher costs as opposed to those elsewhere sticking to resource-wasting ways of production. If good reasons exist, e.g. in the case of tax havens, those instruments may also be considered for imposing sanctions on non-cooperative jurisdictions.

Consumer taxes

Regarding consumer taxes one needs to re-balance the tax burden which disadvantages poor and low-income households, one needs to re-evaluate outdated privileges (e.g. in the area of transportation) and one has to reduce the risk of criminal misuse (e.g. Carousel Fraud).

“Green Taxes”

In the area of Green Taxes a lot of innovation and creativity came up with a whole range of instruments aiming to put a price on negative externalities. This can be a simple tax such as CO₂ taxes, a levy (mandatory contributions for advancing a specific cause), a “cap-and-trade” system such as the Carbon Emission Trade, or Pigovian taxes whose potential to collect revenue decreases to the extent the damaging practice upon which it is placed disappears. Two insights have grown over time: First, that it is important to install taxes and levies not in isolation, but within a coherent national and regional, perhaps even global scheme to advance synergetic effects. Second, it is increasingly accepted that ecological reforms must consider social justice concerns to avoid unfair burden and, consequentially, popular and populist resentment. Therefore, the concept of Ecological Fiscal Regimes gains importance exactly trying to balance the interests of justice and sustainability. This can be achieved by tax rebates for poor and low-income households, but also with direct payments and subsidies.

Taxation impacting on market competition, investment and inheritance

Over time, an impenetrable system of tax exemptions, privileges and concessions has grown which lobbyists and politicians thought to be useful for this or that purpose and goal. Since tax exemptions are about revenue *not* collected, the costs of these privileges are difficult to calculate, but there is emerging consensus, that large international MNEs are profiting more than SMEs. Therefore, direct subsidies should be favoured for transparency reasons.

Direct taxation on company profits, estates and inheritance can impact on the decision of company and estate owner: It could induce them to invest more into socially more just and

ecologically more sustainable projects or leaving more for philanthropic purposes. This will reduce the taxable amount but still benefits the Common Good more than the present system.

Wealth taxes

The purpose of direct wealth taxes is twofold: To collect revenue for public investment, public services and redistribution, but also to cap the powerbase and influence of wealth holder. Here, a wide range of instruments is known and waits for implementation: Equal taxation of income from labour and capital, higher Personal and Corporate Income Tax Rates, Wealth Taxes and/or Wealth levies and, most importantly, Inheritance and Gift Taxes. Here, too, context issues need to be considered: First, introducing transparency regarding income and asset ownership for wealth holder, equal to the transparency of those receiving social welfare and being dependently employed. Second, as long as international transparency and administrative cooperation is not in place, Whistleblower on aggressive tax avoidance and evasion need protection. Third, and regarding problems linked to the payment of Wealth and Inheritance and Gift Taxes, a sovereign wealth fund should be examined into which assets could be moved with the state as silent partner until tax dues are being paid. Fourth, major efforts need to be undertaken to correct narratives such as that wealth and inheritance tax are job killers or that the state attempts to deprive everybody of his hard-earned possessions.

Reforming the tax base

Given the importance of land for nourishment and housing needs and for safeguarding the universal destination of goods for all, real estate should become a common good which then would no longer be taxable. At the same time, taxes upon machines, digital processes as well as value creation in this area should be considered, imposed and constantly be adjusted to needs. Finally, and urgently the question of human information and knowledge considered: If it also qualifies as a “global common”, then patent and license privileges need to be reconsidered as well as business practices of digital TNCs.

Social Security and Welfare

Finally, the present system of social security should be re-examined since there are indications of unfairness and foreseeable deficits in sustainability. While there are a number of reasons speaking against Unconditional Income Grants, an improved system of Guaranteed Minimum Income is more than justified: It is needed to demonstrate to those left behind that “the system” is indeed taking care of their needs and also invests in their “empowerment” so that they are once more motivated and able to participate in democratic processes.

International cooperation and solidarity

Finally, implications of the Principle of Ability to pay on the international level: investing comparatively little of own taxpayers’ money in poor countries may be more advantageous for the global Common Good than spending more resources with less benefit in the own country. For a period of transition, an International Equalization Scheme will provide developing countries with funds and provide funds for some basic income of the poorest.

3.4 Searching the best level of governance

A lot can be done on any level of government to advance systemic change. But: regarding the context parameters outlined above, which made markets, market thinking and market based strategies to dominate our socio-economic order, we have to look for an area of government which is both sizeable enough to curtail and push back those parameters and, at the same time, is economically potent enough to attract private engagement under changed circumstances.

Local level

On the local level plenty of good initiatives are already taking place both in agriculture and businesses: Since local producers are more dedicated to their community they are more willing to invest and experiment with, e.g., Common Good Balance Sheets. At the same time and due to those trust-based relationships, such investment can easily be rewarded by public procurement and private consumer pattern.

Regional level

An interesting concept was developed by McKinsey for the state of Bavaria, outlining seven push-start initiatives which would secure Bavaria's innovative and leading role beyond 2025. All of those push-start initiatives would require initial public investment before it could be attractive for private investors. Hence, a state as wealthy and resource rich as Bavaria could be a motor of innovation for the entire Germany.

National level

Anticipating reform and regulation on the EU level, Germany could do many things to tax large corporations better immediately, that way removing a competitive disadvantage upon small and medium business. Germany should also contribute to advance major change by stopping its blockade policies whenever the EU Commission proposes improvements with high potential for systemic change

EU level

Given developments in the Anglo-Saxon context (Trump, Brexit) and given China's egocentric policies, the EU is the only major social, political and economical actor left to pilot and pioneer serious systemic change. Some valuable initiatives exist already, e.g.

- the plan for financing a sustainable European economy, the “Clean Planet for All” strategy or the “EU Action Plan for a Circular Economy”
- Anti-Tax Avoidance Packages aiming at a fairer taxation of TNCs, including plans for Country by Country Reporting and a Common Consolidated Corporate Tax Base,
- Anti-Money Laundering Packages aiming for more transparency in the area of financial flows and ownership registers,
- Attempts to tax digital TNCs.

At the same time, persistent weaknesses exist in the EU's present makeup, most importantly: The continuing influence of lobbyists in Brussels weakens democratic and transparent decision-making. This is linked with the democratic and representative deficit of the EU governance structure as such (e.g. the weak parliament) and the dominance of “single-market” ideol-

ogy vs. common good or social provisions which would also be compatible with existing legislative foundations. There are, however, avenues for reform, e.g. abandoning veto rights in the area of finance-related decisions, expanding social rights or proposals to strengthen democratic participation.

Global level

For reasons given above, there is little hope that things may improve on a global level soon, even though especially the Catholic Church should continue to be an ally of all those calling for a stronger role of the UN, its conventions and institutions, since those are seen to be fairer towards the interests of poorer countries. Given the historic (colonialism) and present (migration) links between Europe and the African continent, however, plenty of potential for partnerships and cooperation opportunities are seen here, also in tax related areas: CO₂ Partnerships, the use of ODA to build capacities in tax administrations, the extension of transparency regulations to African partners, cooperation of tax administrations and other agencies combating Illicit Financial Flows.

4 Summing up

We are living at a crucial time of transition and the next few years will determine whether we manage the transformation from the present system advancing, if left to its own, “homicide and ecocide”, to a socially more just and ecologically more sustainable order aiming to advance the Common Good of All rather than the privileges of the few.

In doing this, we do not have to start from scratch. What is called for is (1) to take stock of helpful proposals submitted both within the dominating paradigm (and prevent that they are vetoed or watered down by the powerful and their lobbyists) and outside of it (in the “heterodox” debate), bringing those to the attention of a wider public. We should examine (2) how they can fit together and develop synergy and, in case there are tensions we have to ask (3) what would be needed to make them fit together better and develop synergy.

This papers’ purpose is twofold: First if it can demonstrate that that there are many good ideas which are worthwhile discussing and exploring more deeply in view of their implementation and strengthening. Second, it presents a whole range of instruments which can be used – political will and majorities provided – to advance a social more just and ecologically more sustainable global society: They can weaken Financialization and the power of its actors, they are able to protect natural resources against exploitation and they can enhance the capabilities of those left behind by the present socio-economic paradigm, both individuals and states.

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