# Ethics II: Categories and Dimensions of Justice

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1 Introduction
The following builds upon the discussion of human equality and difference in E/I, which concluded that, of course, human beings are both equal and different and that it is important to agree upon the subject-matter and area of reference first before deciding whether equality or difference is the appropriate label to use.
1.1 Equality vs. justice?
As the title of this research projects betrays, tax justice is at the core of our work. However, before being able to define tax justice, a deeper and better understanding of “justice” as such is called for. Only afterwards a convincing argument regarding the justice of taxation will derive.

A running theme in the following is also the question related to the issue whether (or not) equality or justice are at odds with each other. This is also of importance for taxation issues: Should all citizens be taxed equally? This would argue for Flat Taxes. Or should those, who are stronger and have more means be taxed stronger for the sake of all? This is an argument for proportionate1 or progressive taxes or tax-like contributions. As indicated already in the previous chapter (E1#), also in taxation there is no simple and compelling answer possible, but, as often in complex situation, the answer starts with “It depends…”

1.2 Systematic distinctions for justice determination
According to Höffe (p.26f.), the distribution and possession of goods is determined by three elements: 1. Scarcity of natural resources, 2. The need to work for its benefits (and the dependence not only from natural goods but services and products by others) and 3. The greed of some who want to have and control more than the others, which may trigger conflicts and revolutions. Certainly 1 and 3 are strong determinants of the distribution of goods and there is indeed a need to think about fair and just criteria to regulate distribution and possession.

Another important aspect is that justice is both a virtue and an entitlement (Höffe, 2015, p. 28ff.). There is some moral obligation for individuals to be generous and exercise solidarity by, e.g. donating or setting up charitable foundations. If people do it they are commended, if they do not, people are sad and offended. But there is no way to force somebody to be generous: If a person wants to keep it all, s/he will do it in spite of its social standing. For that reason (but not only therefore), there are strong arguments in favour of a morally ordered, just society for all, since not only certain groups within the larger group, but both the entire group as such and every individual in it profits from a justly ordered society, e.g. containing tax and redistribution systems.

To get there, three steps build on each other, the subsequent always being superior to the preceding:

On the lowest level, technical means and ways with which to order and shape society are judged in reference to particular functional and strategic goals and interests, i.e. some actions are better to achieve something than others. On the second level, the wellbeing of individuals and groups are the explicit framework to choose this instrument/way rather than the other in order to increase the collective/common good of all. This can, however, increase, while it is still unjust for some, because this pragmatic, utilitarian judgement and maximization rejects the notion that common good of all AND of every individual can be secured together. In an analogy: The Utilitarian calculus is happy if the GNP may be growing, but ignores the fact that some profit more than others. Therefore we need a third level which includes distributive

1 E.g. the proportionate structure of German SSCs or the three German VAT rates of 0, 7 or 19% for different products.
elements, trying to secure increasing wellbeing of the group AND every individual in it – an argument very much compatible with CST principles and values.

This view is in accordance with the CST understanding of solidarity and the common good which involves both the (growing) wellbeing of the community and the individual.

When interdependence becomes recognized in this way, the correlative response as a moral and social attitude, as a "virtue," is solidarity. This then is not a feeling of vague compassion or shallow distress at the misfortunes of so many people, both near and far. On the contrary, it is a firm and persevering determination to commit oneself to the common good; that is to say to the good of all and of each individual, because we are all really responsible for all. This determination is based on the solid conviction that what is hindering full development is that desire for profit and that thirst for power already mentioned. These attitudes and "structures of sin" are only conquered - presupposing the help of divine grace - by a diametrically opposed attitude: a commitment to the good of one's neighbor with the readiness, in the gospel sense, to "lose oneself" for the sake of the other instead of exploiting him, and to "serve him" instead of oppressing him for one's own advantage. SRS Nr. 38

Accordingly, our position ideally wants to have a society which also secures minimum standards of wellbeing for everybody first, before whatever dynamics arising from differences can enter a competitive process (see E/I#).

1.3 Justice and the state

The definition and administration of justice presupposes a state, which is obvious also in the case of tax justice. Here it is also helpful to remember the two basic strands arguing for the necessity of a state which, after all, both infringes individual and group liberties and prescribes some actions rather than others.

The first argument is that cooperation in a state in the end benefits all more than if there were no state at all. This tradition builds upon Greek philosophy as well as on John Rawls whose goal is to demonstrate that a state following the rules of justice as fairness provides better conditions of possibilities for building one's own welfare and pursuit of happiness.

The second argument reminds people that the state provides for a framework to “civilize” conflict which, given differences in capabilities and interests, would otherwise unavoidable. Here the tradition of social contract theory has its place.

Finally, in a world where traditional bonds and structures crumble and new needs arise (see E/1#), a state has to fill in for reasons of subsidiarity to do what others cannot do equally good or not at all, e.g. organizing and providing institutions for public discussion between groups of different world views who otherwise could not agree or compromise on important and complex issues, e.g. parliaments or a free press.

1.4 Justice and Human Rights

A more recent development are Human Rights which are both universally accepted guidelines and yet a stone of contention because these entitlement unite many different categories of “Rights”. But what about the entitlement of education if there are not enough schools and no responsibility which can be directed to certain persons and groups to pay for its establishment? This, indeed, is a tricky issue which will be dealt with later. Pogge calls Human Rights a minimal conception of justice, because: ‘a minimal condition for the justice
of any institutional order is that it not foreseeably produce massive and foreseeably avoidable human-rights deficits.’ (Pogge, Human Rights and Human Responsibilities, 2014a)

1.5 Universal principles of justice

In spite of the many different justice views presented before, there are some formal principles of justice universally acceptable: Höffe states the following 6 principles with far reaching consensus:

First: Equal is to be treated equally (Gleichheitsgebot in der Regelanwendung)

Second: Not every person is equal, but has different needs and capabilities. Here we have “to do justice” on the one side according to somebody’s needs (Bedürfnisgerechtigkeit) and on the other side to somebody’s capabilities and capacities (Leistungsprinzip/-gerechtigkeit). This area is that where the question of merit and reward comes in, but also distribution/distributive justice since that which some contribute (by obligation or voluntary) is passed on to those who are in need. It regulates relationships between unequal partners.

A third and fourth area regulates relationships between equal partner: Voluntary relationships among equals, namely Tauschgerechtigkeit (commutative justice, iustitia commutativa) regarding the comparability of that which is given and received. Involuntary relationships between equals are called corrective (ausgleichende, iustitia regulative sive correctiva) justice which compensates for damage and disadvantages suffered.

A fifth area of universal agreement is that of reciprocity in procedures (Verfahrensgerechtigkeit), the so-called Golden Rule.

Finally and sixth, Höffe subsumes the protection of common goods for the benefit of all under the understanding of justice, which also implies sanctions against offenders. In the Middle Ages for example punishment of those poisoning wells, nowadays one might discuss other forms of destroying or polluting the environment or atmosphere.

Since those principles are rather formal, they need to be applied in specific situation and then, more likely or not, controversy can nevertheless be expected.

1.6 Research focusing

Given the explanations in E/I/2 and given the complexity of “Justice” in its many complementary aspects it is obvious that each world views defines and prioritizes “justice” and arising implications differently. This, and the need for majorities in a democratically governed society, nourishes our doubt that an ideal concept of (social/distributive…) justice can be implemented in any of the countries participating in this research. In that which follows here the attempt is undertaken to develop criteria acceptable for a wider pluralist context.

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2 (Höffe, 2015, p. 9ff.), complemented with insights from Wikepedia.
2 Early definitions of and approximations to “justice”

In early times, “Justice” was merely the correspondence of an action or situation with the law, as the administration of justice “Justitia” indicates up to the present day. However, laws at a given time until the preset day can be defined and decreed arbitrarily by people whose only yardstick is their own power. This of course has nothing to do with justice.

The shortest, and one of the most well-known, definitions of distributive justice is the one given by the roman jurist Ulpian: ‘Suum cuique.’ However, because it is so short, it lent itself to all sorts of misuse. For example, it stood also as a motto on military distinctions or on top of the entry gate to the Buchenwald Concentration Camp.

It was Aristotle, who, in his Politeia and Nicomachian Ethics pondered deeply on dimensions of Justice. His conception contained explicitly already both an element of equality and fairness and an element of distribution, meaning, that different individuals are entitled to shares e.g. of property. In terms of states and constitutions, he linked justice to lawfulness. However, whether the idea of a state which safeguards the common advantage refers to the happiness of all citizens or just a few is heavily contested.

A substantial treatment which still defines our understanding of justice until the present day originates with Thomas Aquinas who distinguished three dimensions of justice:

- Legal Justice, defining the responsibilities of the individual towards the community, e.g. paying taxes
- Commutative Justice, defining the obligations among equals, e.g. when entering into contracts
- Distributive Justice, defining obligations of the community towards the individual, e.g. safeguarding minimal living standards.

Eventually, Karl Marx shall be mentioned with his discussion of equality and difference in capabilities of individuals and/or the dignity of work and the inequality in ownership regarding the means of production. To him, final justice will only emerge in a communist society when the famous principle can be implemented: Everybody according to his capabilities, everybody according to his needs.

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3 “To live honorably, to harm no one, to give to each his own.” (Honeste vivere, alterum non laedere, suum cuique tribuere.) See http://en.wikipedia.org/wiki/Ulpian
4 http://de.wikipedia.org/wiki/Jedem_das_Seine
3 Social Justice

For Catholic Social Teaching, which is the prime ethical framework within which this research is placed, the concept of Social Justice is, as the name suggests, acquiring ‘ever greater importance’, because it is ‘requirement related to the social question which today is worldwide in scope, concerns the social, political and economic aspects and, above all, the structural dimension of problems and their respective solutions.’ (Pontifical Council for Justice & Peace, 2005, p. 90). Saying that, this concept is only comparatively recent in origin:

3.1 Historical context

During the transformation of traditional society during the industrial revolution it became apparent, that society as such was in need of review under a justice aspect because the developing injustice due to increasing inequality and the concentration of political and economical power was no longer to be addressed within the three classical, Thomist forms of justice. It was then that the concept of Social Justice was elaborated which attempted a redefinition of social relations within society as such. It was not seen to be sufficient if the more disadvantaged were merely assisted by the distribution of social benefits, especially since was noted that any amount of redistribution did not really outbalance disadvantages created and maintained by structural injustice. Needed was a definition of minimal standards in material and procedural entitlements for all, so that some equality in the participation of that which concerns all (“the Common Good”) was safeguarded.

Even though the idea of a just society was present in the preceding centuries, the first mentioning of the term “social justice” goes back to the Jesuit priest Luigi Taparelli in the 1840s and spread in the context of the 1848 revolution. It found its way into the Versaille treaty (1919), in whose Part XIII the ILO was established. It became established standard of CST at the latest when “iustitia socialis” was used by Pope Pius XI in his encyclical Quadragesimo Anno in 1931.

Wikipedia defines Social Justice as ‘the ability people have to realize their potential in the society where they live. Classically, "justice" (especially corrective justice or distributive justice) referred to ensuring that individuals both fulfilled their duties, and received what they were "due" from other people. By contrast, "social justice" is generally used to refer to a set of institutions which will enable people to lead a fulfilling life and be active contributors to their community.’

It is within a society governed by social justice that adequate justice can be administered towards individual needs and abilities. Or, put differently, it is a community/common good

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8 The opening sentence of Section One of Part XIII reads ‘Whereas the League of Nations has for its object the establishment of universal peace, and such a peace can be established only if it is based upon social justice;…’ and concludes eventually ‘The High Contracting Parties, moved by sentiments of justice and humanity as well as by the desire to secure the permanent peace of the world, agree to the following:…’ Retrieved from http://avalon.law.yale.edu/imt/partxiii.asp
structured and governed by social justice which provides the framework and condition of
possibility for a socially peaceful and stable common live which does justice to all in their
individuality. Social Justice is the yardstick with which obligations and entitlements of
individuals and community towards each others in modern societies are being/should be
elaborated and measured.

3.2 John Rawls (Focus on ideal institutions)
Today there is no way around John Rawls’ treatment of (social) justice which he presented
first in his famous “Theory of Justice” and continued to develop from then on. He emphasizes
that his concept is political and practical, not metaphysical. He distinguishes it (because of
perceived similarities) specifically from liberalism which he calls, because of its emphasis on
autonomy and individuality within its comprehensive set of values, to be just another
‘ssectarian doctrine … among others’ while his proposal might be able to bridge the gaps
between conflicting ideologies by identifying ‘shared intuitive concepts’ among all ideologies
present in a given society (Rawls, 1985, p. 246).

Rawls’ proposals of Justice as Fairness, together with his two principles of justice to be a
helpful tool for establishing social, political and economical institutions (or reforming already
existing institutions ) in a contemporary, constitution based democratic society. His two
principles are:

1. Each person has an equal right to a fully adequate scheme of equal basic rights and
liberties, which scheme is compatible with a similar scheme for all.

2. Social and economic inequalities are to satisfy two conditions: first, they must be
attached to offices and positions open to all under conditions of fair equality of
opportunity; and second, they must be to the greatest benefit of the least advantaged
members of society.10

These two principles are, provided a majority of members in a democratic society agree on it,
indeed most valuable to assess the fairness of existing social, political and economic
institutions and/or point out the direction into which existing institutions need to be reformed.

Rawls admits that his theory is idealizing and simplifying. He justifies this, however, ‘to
achieve a clear and uncluttered view of what for us is the fundamental question of political
justice: namely, what is the most appropriate conception of justice for specifying the terms of
social cooperation between citizens. … It is this question that has been the focus … of the
conflict between liberals and conservatives at the present time over the claims of private
property and the legitimacy … of social policies associated with the so-called welfare state.’
(Rawls, 1985, p. 234) – both of which is eventually linked to the question of collecting and
spending of tax revenue and redistribution (see E/III/#).

3.2.1 Discussion
Those principles are developed in an ideal and unreal setting (behind a veil of ignorance),
operate in an artificial communication situation, enabling reflective equilibrium (which is

10 (Rawls, 1985, p. 227) The formulation differs from Rawls original phrasing in “A Theory of Justice” and is an
adjustment to criticism voiced against the earlier version.
equally unrealistic in the real world like Habermas’ concept of the “domination free
discourse”) and is focused on the development and description of ideal (i.e. not yet existing)
institutions. On that background, second, in the real word, given the multitude of world views,
no agreement on principle one is likely. Third, the appeal to “fair equal opportunities” is nice,
but first equity is needed for all so that they can make use of equal opportunities. Fourth, it
can be doubted that the “Trickle-down” and “The rising tide lifts all boats” ideology of
neoliberal economics, hidden in the second principle, generates enough resources with which
equity for the least advantaged members can be adequately achieved. Because of the two
preceding points we need also forms of redistributive justice.

One indication for that are the scarce deliberation he devotes to very practical issues, such as
taxation and tax justice (see#). For that reason, Rawls findings might be a challenge and
inspiration, but they are not at all helpful in real life situation, especially those who are highly
charged with emotions and conflicts like taxation issues.

3.3 Amartya Sen (Focus on real situations)
Sen in contrast starts his treatment perhaps not of social justice, but justice in society, not with
a social contract, but social choice situation, i.e. building on the (realistic) assumption that
people are more able to agree on situations which are unfair and unjust than that they are
capable to agree on something which is seen to be just. Once agreed upon an unjust situation,
one needs first to evaluate its underlying causes thoroughly before one is able to look for
solutions making them more just. Evidently, also analysis implies apriori value assumptions,
e.g. between those diverging on the role of markets in creating or mitigating those unjust
situations. But since the unjust situation is a strong point of reference, it is easy to return to
the problem at hand and not to be carried away by ideological combats. That is being done by
a process of public reasoning, which is a form of democratic deliberation and closely linked to
justice considerations.

This is not ideal, because not everything can be analyzed exhaustively (due to existing factual
and time-pressure constraints of any important and complex situation) and accordingly agreed
easily. One needs to recognize, ‘that we can often prioritize and order the relative importance
of competing considerations does not … indicate that all alternative scenarios can always be
completely ordered, even by the same person.’ For example, it might be easy for all to agree
that they object slavery. But having all agreed, that the distribution of wealth is unfair, it will
be difficult to agree in the same manner whether the new top tax rate should be 25 or 45%.
‘When dealing with a group, there is need for accommodation not only of different
individuals’ respective partial rankings, but also of the extent of incompleteness that may
exist in a shared partial ranking on which different individuals can reasonably agree.’ (Sen,
2010, p. 395f.) Still, his approach is seen to present ‘a strong case...by focusing questions of
justice, first, on assessments of social realizations, that is, on what actually happens (rather
than merely on the appraisal of institutions and arrangements); and second on comparative
issues on enhancement of justice (rather than trying to identify perfectly just arrangements’
(p. 410).
3.3.1 Discussion

Sen’s main starting point is that it is easier to agree on unjust situation than just situations and he brings the example of children. This might be agreeable in simple situations, but what about complex situations such as the promises and reality of market economy and its relationship with taxation and regulation? Even more important is the fact that inequality is judged very differently by those who have little and those who have much: The more people have, the more they tend to assume that the order of things is in fair and just and that they only possess what they justly deserve. This is even more problematic with those top-wealth holder who live in their own world like an space-ship, conversing only with those from their own status and have lost touch with ordinary people. On that background also Sen’s ethical principle, derived from his capability approach, is weak (because not having compelling force), namely that those who have much are obliged to do much selflessly for others. His example of a mother, caring out of her position of strength for her dependent child, might evoke admiration. But top wealth-holder will not agree that this analogy is valid to have them paying higher taxes or getting more involved in charities and donations. And: Top wealth-holder are those who exercise directly or indirectly power in society...

3.4 Otfried Höffe

Another argument introducing social justice is given by Höffe. He argues that social justice should not be justified via an argument drawing of distributional justice, but rather commutative justice (Tauschgerechtigkeit): Those receiving benefits from those who have more and are more capable to pay are put in a better situation which eventually enables them to pay back what they received directly in kind or via their (improved) contribution to the society and, accordingly, the common good, so that in the end both the community and every individual in it is better off than otherwise. Here, of course, one needs to realize that important goods within the common good are not just limited to economical goods, but also in social peace and stability or education – which includes the role of the state and public institutions within the discussion. One should also permit for “phase delays”, e.g. payment of stronger for the rearing of kids or education will be “rewarded” for their contribution only in later years, when those recipients are empowered to contribute their own part (Höffe, 2015, p. 68ff+84ff).

Within the chapter on social justice Höffe also argues for a compensatory/corrective justice (ausgleichende Gerechtigkeit): This needs to be considered towards those who are disadvantaged (nationally and internationally) by a past or current situation. Here some positive discrimination is asked for so that they can catch up with what they missed in the past. Interestingly, Höffe accepts here situations such as colonialism and imperialism as applying. The problem is, of course, the amount justifiably asked for this compensation and who should pay for it. ‘Deren Höhe hängt vom Maß der Besserstellung der anderen ab.” (p.88)

Höffe resumes this treatment under the heading Global Justice and the need for some sort of federal world republic. Such structures make sense, he argues, in analogy to the reasonableness of nation states (p. 97ff., see above 1.3): Because also states behave as self-determined individuals and therefore reasons arguing for a state also apply on the global level.
This makes even more sense, Höffe argues, since there are tasks nowadays which (most) individual states cannot do anymore to a satisfactory extent. For example global legal issues, including cross-border prosecution of international crime, tax evasion, money laundering explicitly named (pp.112). Another issue is combating distortions in fair economic competition via criminal means (fraud, bribery) or market-dominance (monopolies, size…, p. 104), and finally he distinguishes between domestic shortcomings underlying injustice (including low taxation of income and wealth and corruption of a powerful elite p. 106) and injustice due to external causes such as colonialism and expulsion (the latter not specified, but perhaps including expulsion for economic reasons, p. 107).

The advantage of Höffe's argument is that indeed wealthy people may have the feeling within the prevailing discussion context of distributive justice, that they have to pay “their precious money” to the poor via an incapable public administration without getting anything back for it. Höffe argues that this kind of transfer can also be seen as commutative justice, Tauschgerechtigkeit, so that giving and receiving is mutual and everybody profits. One should also be mindful that the wealth of the wealthy is not elaborated with their own hands and sweat, but presupposes a number of conditions of possibility, starting with a working public administration, infrastructure, trained workforce, stable power grids…

3.5 Ordo-Liberalism

What Rawls asks for in a more common-ideal way, namely a socially just society whose justice is not just based upon taxes and redistribution but also upon institutions, norms, laws and instruments securing participation in society and equality in opportunities for different social groups is a strand of very precise and practical thought which combines market liberalism with the idea of an order within which the market can operate, set and controlled by strong social and political institutions. This transfers the argument of Höffe, based upon commutative justice between different private, corporate and legal actors, into the very processes and institutions of market economy, especially economic competition, production, exchange and distribution whose dominance and “omnipotence” are infringed by clear rules, checks and balances, set and supervised by laws, political and social institutions and social groups.

This is the tradition of Ordo-Liberalism, a school of thought in Germany having real influence on social, political and economical institutions by developing the foundation of the German model of social market economy (Emunds, 2010)

Die durch Walter Eucken begründete Ordnungspolitik verortet die Gerechtigkeitsproblematik nicht mehr in den Tauschakten, sondern verlagert sie in die Rahmenordnung für den Wirtschaftsprozess. Durch die Wettbewerbsordnung sollen „zentrale moralische Ideen wie Freiheit, Gleichheit, Solidarität und Frieden verwirklicht werden“. Nach Hans G. Nutzinger erkennt Eucken „nicht nur die Sinnhaftigkeit eines über die Tauschgerechtigkeit hinausgehenden Konzeptes von sozialer Gerechtigkeit an, er sieht den Hauptteil der Lösung des Gerechtigkeitsproblems gerade durch die geeignete ordnungspolitische Gestaltung des Wettbewerbsprozesses gesichert“ und befürwortet darüber hinaus auch korrigierende Eingriffe in die Einkommensverteilung und Vermögensverteilung.¹¹

3.6 Catholic Social Teaching

Besides Ordo-Liberalism, Catholic Social Teaching is the second pillar of the Social Market Economy, so it is also worthwhile to have a look at the concept of social justice put forwards by their proponents.12

The dimensions of justice traditionally were symbolized by a triangle: The triangle symbolized society, at the basis individuals practicing commutative justice, the state/government… distributing goods to the needy so that there is justice among them (distributive justice), and obedience by all in obeying the rules of law (legal justice). How does social justice blend with this traditional view? There are normally three approaches taken:

- Social Justice is to be located within the traditional threefold justice structure
- Social Justice is a separate, fourth category of justice additionally to the traditional structure
- Social Justice is an integrative concept of the three justice concepts as a middle way between 1 and 2.

Looking at the authorities of German CST, Oswald v. Nell Breuning argues that social justice covers ethical obligation beyond legal rules, i.e. that one is obliged to do for the community what is owed to the common good, even though it is not prescribed by law, this ethical obligation reflects the unwritten law. In a "sozialer Rechtsstaat" applies: ‘Whatever is socially useful and needed, even though not prescribed by law, one is obliged to do’ because this obligation by the common good of all is, as some kind of "unwritten law" equally binding as the written law. If one applies this view then social justice strengthens legal justice by adding ethical obligation to that which is owed to the community. This is very different from the traditional liberal view whose ethics said: "Whatever is individually useful and not prohibited is permitted."

Gustav Gundlach argues that social justice is not a static concept, but in flow. I am obliged to judge here and now what is right and just, and I have to be prepared to adjust that which I think is my entitlement and/or obligation according to each situation. This implies maturity to waive my personal rights even though they are not yet prohibited and to fulfil my obligations towards newly emerging situation and needs even before they are enshrined in legal rules – which can be exemplified by referring to the ecological crisis, which challenges our traditional behaviour because of emerging situations unknown earlier.

In both approaches social justice is not a category of its own, but strengthens and widens the traditional triangular view and obligations arising from there. While Nell-Breunings expressive view probably only works best within the ethical framework of Catholics, Gustav Gundlachs more cautious accent is more likely to find support by non-Catholics: Social Justice would be a regulative principle and norm to be applied in specific situations, balancing and evaluating this situation by weighing the facts under a justice perspective.

12 For the following (Nell-Breuning, 1980, p. 240ff.)
In conclusion: The principle of social justice in Catholic Social Teaching is not so much defined, but applied as a regulative principle trying to provide guidelines for a “more just” ordering of an obviously unjust society. In other words: Having analyzed injustices, social justice is providing guidance and yardstick for evaluating alternatives for improving situations of varying complexity, at varying levels of complexity. Read on that background, for example, Quadragesimo Anno Nr. 57

(N)ot every distribution among human beings of property and wealth is of a character to attain either completely or to a satisfactory degree of perfection the end which God intends. Therefore, the riches that economic-social developments constantly increase ought to be so distributed among individual persons and classes that the common advantage of all … will be safeguarded; in other words, that the common good of all society will be kept inviolate. By this law of social justice, one class is forbidden to exclude the other from sharing in the benefits. Hence the class of the wealthy violates this law no less, when, as if free from care on account of its wealth, it thinks it the right order of things for it to get everything and the worker nothing, than does the non-owning working class when, angered deeply at outraged justice … demands for itself everything as if produced by its own hands, and attacks and seeks to abolish, therefore, all property and returns or incomes, of whatever kind they are or whatever the function they perform in human society, that have not been obtained by labor, and for no other reason save that they are of such a nature.

4 (Re-)Distributive Justice
Most commonly issues of tax justice and poverty are discussed within the context of redistribution, which leads us to the explicit treatment of distributive justice.

As in the case of social justice, a similar problem exists when we try to understand the meaning of (re-)distributive justice which is, as is most commonly agreed, a sub-category of social justice, i.e. one instrument with which to implement and secure social justice within a society and/or which will lead to more justice in society – in other words: From equality to equity. One has to be aware, however, that there are again many possible and legitimate starting points and guidelines to define distributive justice. The Stanford Encyclopaedia of Philosophy’s entry on distributive justice lists the following guiding principles (Lamont & Favor, 2013):

1. Strict Egalitarianism
2. The Difference Principle
3. Equality of Opportunity and Luck Egalitarianism
4. Welfare-Based Principles
5. Desert-Based Principles
6. Libertarian Principles
7. Feminist Principles

Given the diversity of possible starting points, Lamont and Favor ask which might be the best to define what can be understood under distributive justice. They come up with a pragmatic solution: They recommend to ‘take the beliefs of the population seriously, though not uncritically.’ And indeed: this would also work in the real world of conflicting and contradiction value assumptions as discussed in E/I/2#, entering into discussion and looking for agreement or compromise. For that reason and the sake of argument in our three countries
it might be helpful to see what our populations think about social and (re)distributive justice and take this as a starting point of our own argument (see below 6.2#).

5 Other concepts of justice

While social justice, besides (re-)distributive justice, are probably the most relevant justice concepts for the Tax Justice & Poverty project, other relevant conceptions of justice with taxation implication shall just be mentioned briefly:

5.1 Intergenerational and international Justice
- Intergenerational Justice (regarding burden sharing between present and future generations, e.g. in the area of social security systems, public debt, (lack of) investment in infrastructure, and overexploitation of natural resources), see (Andebo, 2014a)
- International Justice (regulating relations and the problem of “even playing grounds” between nations, e.g. in the area of trade), see (Andebo, 2014a)

5.2 Contributive Justice

Contributive Justice refers to the obligation of the individual to actively participate in that which affects the affairs of the community as such, that way increasing the common good.13 Understood like that, contributive justice is the complementary side to distributive justice, where the community distributes goods to individuals which in turn then are able to contribute to the common good.14

5.3 Participatory Justice

This could also be a concept within which to argue for more participation of large private and corporate wealth holder in the public dialogue surrounding inequality and possible remedies. Here exist overlapping with the following concept:

5.3 Participatory Justice

Everybody should be empowered and have “equal opportunity” to participate in everything which affects and afflicts his situation of life. This is difficult in an unequal society with declining social mobility, e.g. in education.

Regarding participation in taxation the question is whether this concept is implemented given the exclusion of the wider public in our three countries from formulating tax related policies, both due to inadequate education/lack of information and due to a disbalance of influence in the dialogue (since private and corporate wealth holder command very effective ways to influence policies behind the scenes).

There is another definition to participatory justice regarding alternative dispute resolutions in criminal justice cases,15 but in the eyes of the researchers that which is meant here is more commonly associated with the next concept:

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13 The German Bishops in their statement „Economic Justice for all“, 1986
14 (Social Justice and Ecology Secretariat, 2016, p. 23)
15 "Participatory justice is the use of alternative dispute resolution, such as mediation, conciliation, and arbitration, in criminal justice systems, instead of, or before, going to court.[1][2] It is sometimes called "community dispute resolution".[3] In rare cases, it also refers to the use of The Internet or a television reality show to catch a perpetrator.[4] Once used primarily in Scandinavia, Asia, and Africa, participatory justice has been "exported" to the United States[3][5][6] and Canada.[2][7][8] It is used in a variety of cases, including
5.4 Retributive, restorative, corrective Justice
This concept is traditionally rooted in the discussion of crime and punishment and seen as an alternative approach to the western concept of jailing: Here offenders are supposed to compensate victims with something that “fits the crime” appropriately.

It is also a context when looking at Human Rights of all (see 1.3) or injustice done to developing countries in the past (see 3.4). This is of particular interest in view of the European-African relationships.

It is not disputed that today’s poor countries have been exploited by the wealthy countries to a considerable extent in the past. They have been misused as a source of labour (export of slaves) or slave like labour in mines, plantations or (today’s) assembly lines. Their natural treasures have been exploited, their industries, economies, traditional agriculture and the governance of societies have been destroyed, new biased and corrupt structures have been put in place by the colonial powers and, in part, dominate their countries up to the present days. Resource exploitation by Transnational Corporations, for example,

have not only led to resource depletion but also the problem of pollution and damage through industrial activities or the deliberate act of waste dumping. The case involving Trafigura in the dumping waste near Abidjan in Ivory Coast readily comes to mind. Somalia is another case that combines issues of natural resource exploitation by TNCs with the full connivance of the local authorities. Ships of many TNCs bring toxic industrial waste of nuclear power plants and hospitals to be dumped in Somalia, while also bringing arms for fighting groups. They are then turned into fishing trawlers for tuna and other sea resources. It is estimated that about 35 million tonnes of such waste that has been dumped in Somalia – one of the largest in the world. The impact of this on the future generations is still shrouded under a veil of mystery, whereas the effects on the lives of the people now in form of chronic and acute illnesses, birth defects and cancers, and other long term impacts have been observed already. Trying to address the waste dumping as a current problem or a possible future disaster for the coming generations requires funding. A UN and World Bank assessment estimates the cost of US$42.1 million for clearing such dangerous wastes from Somalia. (Andebo, 2014a, p. 13)

Somalia is a particularly good example since the costs the West has to shoulder to fight Somalian fishermen turned Pirates or the costs the Kenyan government has to shoulder to fight Al Shabab militias are all consequences of that previous depletion!

The ethical question is, however, whether the today-living Europeans can justifiably made (co-)responsible for the sins of their forefathers, and to what extent. Here, nowadays, a livid discussion is starting, which is summarized in (Koudissa, 2017):

One strand of arguments, for example supported by Thomas Pogge or Iris Young, is based upon the observation that the injustice put into place by the forefathers and benefitting them is extending through the times into today’s unjust structures, benefitting today’s Europeans.

\[3\] Retrieved from https://en.wikipedia.org/wiki/Participatory_justice
Here, however, Europeans often ask, why they should be responsible for that which their forefathers have done.

Here Koudissa asks, why it is acceptable for Europeans to put policies into place which will prevent future generations from being harmed due to present day-generations over-exploitation of natural resources, while this responsibility is rejected for actions of the past. Koudiss concedes that, perhaps, not today’s Europeans are under an obligation arising here, but certainly Europe.

Regarding the foundation of individual responsibility, Otmar Fuchs’ following argument is helpful: He suggests to those living and acting today to ask themselves the question how they would have acted when living in the times and within the structures of their forefathers. It is then that people realize from a different perspective how those activities, put into place without a lot of consideration and remorse, extent into present days, where they are exploited without a lot of consideration and remorse. This, then justifies the reverse conclusion: “Whoever is guilty today of destroying others the pledges of life, should consider himself as somebody who would have put guilt upon himself also in earlier times.”17 This, in turn, is a first justification to ask from Europe a larger and more just share of the pie.

Other justifications brought by Koudissa are, first, the moral obligation developed by Pogge to avoid harm (see below#), second, the obligation arising from the principle of solidarity, especially from the solidarity in cooperation: If a cooperation links to partner together, as it is in the case of Europe and Africa, then the argument of “organic solidarity”: If profits arise out of a mutual cooperation, then also profits need to be distributed fairly and justly and to be invested most and first of all for improving the situation of the most disadvantaged.18

Certainly, it is not merely the West who needs to be questioned: Also Chinas or the Gulf Cooperation Council states’ policy in Africa is all too obvious directed only towards egocentric interests rather than African interests (or even a balanced and shared interest), e.g. natural resources or the production of crops via landgrabbing. But since this paper is a project between African and European partners, it is addressed first towards the public of those two continents.

All this leads Koudissa to the final conclusion that Africa is not in the position to plead for generous and selfless support, but to put forward justified requests for corrective justice (Koudissa, 2017, p. 20)

Interesting enough, this argument would also hold towards the wealthy countries: First of all, those being the most wealthy today often collected their wealth in a rather immoral manner, as has been shown by Bernt Engelmann regarding the Federal Republic of Germany. Here, too, it could be argued that large private and corporate fortunes, especially if the developed over centuries, were always linked to some criminal and/dubious behaviour, e.g. the selling of poor peasant boys to the British government fighting in North American colonies or

17 Otmar Fuchs, quoted at Koudissa, 2017, p. 16. Translation by this papers' author.
18 This argument limps since the cooperation between Africa and Europe is not fair in the first place. This, however, calls even more urgently for corrections.
exploitative practices home or abroad (see G/W/Intro#). There is certainly also overlapping to the following concept:

5.5 Compensatory Justice

Pogge, for example discusses moral obligations arising from today’s global economic and ecological injustices as compensation: “Citizens who are supporting or tolerating unjust policies of their government without making adequate reform or compensation efforts thereby become co-responsible for these unjust policies.” (Pogge, Human Rights and Human Responsibilities, 2014a)

Besides consequences from historical mistreatment there is another interesting approach regarding burden arising at present. The argument is based John Stuart Mills link between equality and justice which also has a taxation aspect to it. Mill argued that taxes must be set and collected following the principle of “equality of sacrifice”. If, however, one segment of the population bears a heavier burden in a specific situation, it might be justified that the other segment contributes a higher share in taxes, that way being a compensatory tax/an expression of compensatory justice

Following that, Hank of the conservative weekly FAS argues in March 2016, that an element of compensation could arise from a higher taxation of the wealthy due to the refugee influx to Germany: Because lower segments of the population are more practically exposed to and involved in the problem, e.g. because refugee accommodation are rather in their part of town, refugee children are rather sharing school with their children etc. This research also thinks that there is a justification because it was the ordinary taxpayer who rescued the banks and stabilized the economy after the World Financial and Economic Crisis from which mostly private and corporate wealth profited.

Also Höffe, make a case for immediate compensation of injustice done in this world by wealthy states.

6 How to understand Social Justice: Two surveys

However: back to the crucial concept of social justice and how social justice can be understood best, since a broad based agreement on this concept precedes any discussion of consequences, costs and burden sharing. Two exemplary approaches are presented, one based on quantitative, one on qualitative research.

6.1 Quantitative: Social Justice Index of the Bertelsmann Foundation

6.1.1 Methodological foundation of study
The Think Tank of the Bertelsmann Foundation initiated a project called Social Inclusion Monitor and promotes research into Social Justice. Reason for this endeavour is the observation that the EU so far is too much focused on reducing debt, promoting austerity and the material growth of the economy. Even for the Europe 2020 strategy on sustainable and inclusive growth, the authors argue, ‘the overriding goal ... is to promote economic growth.’ (Schraad-Tischler, 2015, p. 71). Here, the Bertelsmann foundation states deficits which it wants to assist alleviating. Their research is done with the aim to garner consensus needed for a sustainable social market economy. This paradigm suggests that establishing social justice depends less on compensating for exclusion than it does on investing in inclusion. Instead of an “equalizing” distributive justice or a simply formal equality of life chances in which the rules of the game and codes of procedure are applied equally, this concept of justice is concerned with guaranteeing each individual genuinely equal opportunities for self-realization through the targeted investment in the development of individual “capabilities”. ... Government policies of redistribution function as an instrument of social justice and are conceived in terms of an investment rather than compensation. ... (R)edistributing resources within a community are a legitimate, if not essential, means of empowering all to take advantage of the opportunities around them. In this sense, social justice can be understood as a guiding principle for a participatory society that activates and enables its members. A sustainable social market economy able to combine the principles of market efficiency with those of social justice requires the state to take a role that goes beyond that of a “night watchman”. It requires a strong state led by actors who understand the need for social equity as a means of ensuring participation opportunity.20

The explicit reference of Amartya Sen’s capabilities approach is of interest since also the poverty concept of this research is guided by this concept (see I/IV/7).

6.1.2 Establishing the Social Justice Index
In the attempt to establish a Social Justice Index which gives comparable guidelines to the social justice situation in EU states and thus enables the authors to develop policy recommendations, the authors draw from quantitative and qualitative data, mostly from the Eurostat dataset. On the whole, six social justice dimensions are specified by 27 quantitative and eight qualitative indicators. But even “qualitative” data should not be taken to encompass interviews only. Here also expert analysis of existing policies and their effectiveness is counted (Schraad-Tischler, 2015, p. 73f.). Those categories and indicators are arranged as follows:

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20 (Schraad-Tischler, 2015, p. 70f.) Konzept der Teilhabegerechtigkeit.
For obvious reasons, the first three indicators have highest importance and are most in need of state support. Especially on the background of the fact that the Bertelsmann Foundation otherwise is very much in favour of privatizing education it is noteworthy that the author here calls education to be a “public good” (p.75).

6.1.3 Germany
Applying this indicator, Germany ranks 7th among the EUs member states:

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21 NEET-Rate: Number of young people between 20-24 who are not in education, employment or training.
The good ranking is mostly due to the commendable third place regarding labour market access. But: this good performance comes at a price, and for that reason the authors advance later in the text the same kind of criticism as the OECD (see GER/IV/2.1.5 + 2.8.3):

‘The expansion of atypical employment contracts such as temporary employment programs (Leiharbeit), part-time and agency work may have been an advantage in terms of securing industrial flexibility over the past years. However, the government’s approval of these less regulated contracts has created incentives for employers to use them with increasing frequency. This has potentially severe consequences for the social welfare system, in particular, and social justice, more generally. Furthermore, opportunities for advancement within this low wage labor market are few. Nearly 40 percent of all employed persons in Germany work in non-standard forms of employment (as of 2013). With regard to wage gaps, the hourly wage for part-time men in temporary jobs is 33 percent (24 % for women) lower than that for full-time standard workers (OECD 2015: 156). Also, a deterioration relative to the last SJI is evident in the “in-work poverty” measure, which suggests that the trend toward a segmented or dual labor market has gained traction, as it has elsewhere in the European Union.’ (Schraad-Tischler, 2015, p. 105).

The authors also criticize Germanys performance in the education sector as this research does (see GER/IV/2.7):

‘(I)t must be noted that the influence of a student’s socioeconomic background on his or her educational success is still far too strong in Germany, although the country has made some progress over the last years in mitigating this dynamic. Germany places at 15th in this important measure of equity. With regard to intergenerational justice (also rank 15), Germany is among the countries that have deteriorated most significantly relative to the last survey.’ (p. 106)

The final point, intergenerational justice, agrees with that which this research puts forward in, e.g., GER/V/5.2).
Last not least the authors indicate that there will be more burden arising from 2015's high influx of immigrants and refugees.

6.1.4 Conclusion
All this, and in addition the middle ranking regarding the prevention of poverty policies, suggests that a lot of money is needed to preserve existing and advance lacking equity in Germany. It also suggests that reforms in the corporate/business sector are needed wherever labourers are not able to lead a decent life from what they earn for their labour.

One might wonder why Social Cohesion has only simple weight among the Social Justice Dimensions, because social polarization, which is included here via the Gini coefficient might result in social instability and violence and therefore might threaten the realization of all other indicators. This is underlined by the sudden turn of public opinion towards the high influx of refugees after the New Years Eve incidences in Cologne, resulting in increasing attacks against refugees, foreigners and refugee hostels. For that reason, the author of this study would rank social cohesion higher and, resulting from there, the need to employ an adequate number of well-trained social worker and policemen. But, on the whole, this conceptualization and measurement of Social Justice is very interesting and a good starting point for any discussion.

6.2 Qualitative: Representative Justice Survey of Germans
Another approach is the qualitative and representative survey of 1847 people in 2012 and 1653 in 2013, conducted by the Institut für Demoskopie (Allensbach), inquiring into the prevailing conceptions of justice, an practical application and discussion of established categories at society’s present state and policy/spending priorities arising from that.

6.2.1 How just is Germany?
Ein sozialer Ausgleich durch Umverteilung und Steuern ist in Ordnung, aber kein Egalitarianismus. Unterschiede, vor allem wenn sie an Leistung geknüpft sind, sind in Ordnung, aber zu groß dürfen sie nicht werden:

### Was ist soziale Gerechtigkeit?

<table>
<thead>
<tr>
<th>Aussage</th>
<th>Prozent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dass man von dem Lohn für seine Arbeit auch leben kann</td>
<td>91 %</td>
</tr>
<tr>
<td>Alle Kinder haben die gleichen Chancen auf eine gute Schulbildung</td>
<td>90 %</td>
</tr>
<tr>
<td>Der Staat sorgt für eine Grundversicherung, damit niemand in Not gerät</td>
<td>77 %</td>
</tr>
<tr>
<td>Wer mehr leistet, soll auch mehr verdienen als derjenige, der weniger leistet</td>
<td>70 %</td>
</tr>
<tr>
<td>Dass ältere Arbeitnehmer die gleichen Beschäftigungschancen haben wie jüngere Arbeitnehmer</td>
<td>68 %</td>
</tr>
<tr>
<td>Familien mit Kindern werden vom Staat finanziell unterstützt</td>
<td>66 %</td>
</tr>
<tr>
<td>Bei politischen Entscheidungen wird keine Generation bevorzugt oder benachteiligt</td>
<td>59 %</td>
</tr>
<tr>
<td>Der Staat muss durch Steuern dafür sorgen, dass die Einkommensunterschiede in der Gesellschaft nicht größer werden</td>
<td>53 %</td>
</tr>
<tr>
<td>Vermögen sollte ohne Erbschaftsteuer an die Nachkommen weitergegeben werden können</td>
<td>36 %</td>
</tr>
<tr>
<td>Die Löhne richten sich nur nach der gearbeiteten Zeit, nicht nach der Qualifikation oder der beruflichen Stellung</td>
<td>10 %</td>
</tr>
</tbody>
</table>

Source 3 (Institut für Demoskopie, 2013, p. 6)

### Unbehagen über wachsende soziale Differenzierung

**Frage:** "Hier unterhalten sich zwei darüber, wie sie die Unterschiede zwischen Arm und Reich sehen. Welchem der beiden würden Sie eher zustimmen?"

<table>
<thead>
<tr>
<th>Bevölkerung insgesamt</th>
<th>Gesellschaftlich-wirtschaftlicher Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>hoch</td>
</tr>
<tr>
<td>&quot;Ich hatte es für ein großes Problem, wenn in einem Land der Abstand zwischen der Oberschicht einerseits und der Mittel- und Unter-</td>
<td>%</td>
</tr>
<tr>
<td>und der Unterschicht andererseits immer größer würde.&quot;</td>
<td>57</td>
</tr>
<tr>
<td>&quot;Das sehe ich anders. Ich halte es nur dann für ein Problem, wenn es den unteren Schichten nicht gut geht. Wenn Unter- und Mittelschicht gut leben können, sind wachsende soziale Unterschiede in meinen Augen kein Problem.&quot;</td>
<td>36</td>
</tr>
</tbody>
</table>

Keine Angabe | 7     | 6     | 13     |

Source 4 (Institut für Demoskopie, 2013, p. 22)
Soziale Mobilität in Deutschland wird an Status gekettet gesehen: Jene, die oben sind, steigen leichter auf als jene, die im unteren Segment sind, etwa als Arbeiter:

Source 5 (Institut für Demoskopie, 2013, p. 15)

Bei Chancengerechtigkeit im Bildungsbereich sind 22% der Befragten der Meinung, dass sie zugenommen hat, während 27% eine Abnahme konstatieren. Noch skeptischer sind die Befragten am Arbeitsmarkt: Hier sind nur 17% der Meinung, dass Chancengerechtigkeit zugenommen hat, während 36% eine Abnahme sehen (p.17).

Vom sozialen Status (und vermutlich den damit verbundenen Erfahrungen) hängt auch ab, ob man der Marktwirtschaft Verbesserungen zutraut: Ist man oben, ja, ist man unten, eher nicht:
6.2.2 Justice and Taxation

Unterschiede sind an Leistung geknüpft und gerechtfertigt, etwa, dass der, der arbeitet, mehr haben darf als der, der nicht arbeitet. Zu groß oder zu klein dürfen die Unterschiede aber nicht sein: Es ist ungerecht, wenn Arbeitende nur unwesentlich mehr bekommen als Nicht-Arbeitende oder wenn Manager Super-Salaries beziehen.

Schwarzarbeit ohne die Zahlung von Steuern und Abgaben sind ebenso unfair wie das Fehlen einer angemessenen Besteuerung großer Vermögen, die steuerliche Progression ist in Ordnung und einer proportionalen Besteuerung durch Mehrwertsteuern vorzuziehen.
The tax system and tax burden nowadays is less criticized than it was some years ago. Right now, only 49% think that the taxation system is unfair, while it was above 70% from 2003 through to 2008. This has nothing to do with a reform of the tax system, but more with the improvement of the economic situation: Who earns more does not suffer as much under taxation as they do in hard times (p. 11).
Nur nach der Höhe des Spitzensteuersatzes befragt, meinen die Befragten mehrheitlich, dass dieser angemessen/zu hoch sei. Informiert man zusätzlich über die Reichensteuer für Einkommen über EUR 250,000 steigt plötzlich die Anzahl jener, die dies als zu niedrig ansehen. Dies ist ein Widerspruch, den die Forscher damit erklären, dass die Befragten einfach zu wenig Bescheid wissen.

**Differenzierte Bewertung des geltenden Spitzensteuersatzes**

 Frage: "In Deutschland gilt für Alleinstehende ab einem Jahresinkommen von ungefähr 53.000 Euro der Spitzensteuersatz von 42 Prozent. (Bei Einkommen über 250.000 Euro kommt zu diesen 42 Prozent eine sogenannte Reichensteuer von 3 Prozent dazu. Der Spitzensteuersatz beträgt dann also 45 Prozent.) Finden Sie diesen Steuersatz zu hoch, zu niedrig, oder finden Sie diesen Steuersatz angemessen?"

<table>
<thead>
<tr>
<th>Spitzensteuersatz</th>
<th>Zu hoch</th>
<th>Zu niedrig</th>
<th>Unentschieden, weiß nicht</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>37</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>28 %</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Spitzensteuersatz und Reichensteuer</th>
<th>Zu hoch</th>
<th>Zu niedrig</th>
<th>Unentschieden, weiß nicht</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>40</td>
<td>12 %</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>32</td>
<td></td>
</tr>
</tbody>
</table>

Basis: Bundesrepublik Deutschland, Bevölkerung ab 16 Jahre
Quelle: Allensburger Archiv, IFD-Umfrage 11001 © IFD-Allensbach

Source 9 (Institut für Demoskopie, 2013, p. 36)

"Insgesamt ist die große Mehrheit der Bürger überzeugt, dass das Steuersystem alles in allem eher zur Vergrößerung als zur Verringerung sozialer Unterschiede beiträgt", nämlich 73% aller Befragten.

6.2.3 Prospects for more justice
Wo muss der Staat darauf achten? Welche Dimension von Gerechtigkeit ist den Deutschen besonders wichtig?
Die Befragten sind der Meinung, dass mehr soziale Gerechtigkeit nicht durch die Marktwirtschaft sichergestellt wird. Nur 17% stimmen zu, dass Marktwirtschaft zu mehr sozialer Gerechtigkeit führt, während 43% fürchten, dass Marktwirtschaft das Gerechtigkeitsdefizit vergrößert (p. 20). 73% glauben, dass die Politik viel tun kann, um mehr Gerechtigkeit herzustellen, 65% glauben, dass die Politik primär zuständig für diese Fragen ist, gegenüber 32%, die Wirtschaft, 28%, die den Bürger, und nur 21%, die die Gewerkschaften hierfür verantwortlich sehen (p. 23). Ebenso groß ist die Zustimmung, dass die Politik durch Nicht-Handeln oder Falsch-Handeln Hauptverantwortlicher dafür ist, dass Ungerechtigkeit zunimmt.

Nimmt man nun Maßnahmen, die die Befragten für wichtig halten, dass Chancen-, Familien-, Leistungs- etc. -gerechtigkeit gefördert wird, so stellt man viele Dinge fest, die Geld kosten. Beispiel Chancengleichheit, für die Deutschen der wichtigste Gerechtigkeitsaspekt:

![Diagramm zur Chancengerechtigkeit](image-url)
Studiengebühren sollen abgeschafft werden, aber zugleich ausreichend Studienplätze sowie Betreuungs-/Frühförderungsmöglichkeiten geschaffen werden. Woher soll aber das Geld kommen? Ähnlich bei den Wunschzetteln für Familien-Generationen- und andere Gerechtigkeitsformen. Interessanterweise kommt dies nirgends zur Sprache. Auf Verbesserungen bei der Verteilungsungleichheit angesprochen, stellt sich dies so dar:

**Was sollte der Staat tun, um Chancengerechtigkeit zu fördern?**

- Die Vereinbarkeit von Familie und Beruf verbessern: 71%
- Dafür sorgen, dass Schüler in der Schule besser auf das Berufsleben vorbereitet werden: 70%
- Kinder schon im Vorschulalter besser fördern: 56%
- Die Studiengebühren abschaffen: 54%
- Für ausreichend Studienplätze in Deutschland sorgen: 52%
- Kostenlose Betreuungsmöglichkeiten für alle Kinder unter 3 Jahren zur Verfügung stellen: 48%
- Den Kindergartenbesuch für alle Kinder zur Pflicht machen: 47%
- Den Übergang auf eine höhere Schule für Schüler erleichtern: 44%
- Dafür sorgen, dass ältere Arbeitnehmer länger im Beruf bleiben können: 42%
- Das mehrgliedrige Schulsystem abschaffen: 29%
- Ausländer bzw. Migranten besser fördern: 27%
- Eine Frauenquote für Spitzenpositionen einführen: 18%

*Source 11 (Institut für Demoskopie, 2013, p. 35)*

**Was verbessert aus der Sicht der Bevölkerung Verteilungsgerechtigkeit?**

- Steuerschlupflöcher abschaffen: 76%
- Ein Mindesteinkommen für Arbeitnehmer sicherstellen: 76%
- Die Unternehmensgewinne stärker besteuern: 52%
- Den Spitzensteuersatz erhöhen: 50%
- Eine Vermögenssteuer einführen: 49%
- Die Unterstützung für Hartz IV-Empfänger erhöhen: 19%
- Die Erbschaftsteuer erhöhen: 19%
- Das Ehegattensplitting abschaffen: 16%

*Source 11 (Institut für Demoskopie, 2013, p. 35)*
Selbst hier stehen den Forderungen unmittelbar Wünschen (Mindesteinkommen, Hartz IV erhöhen), die zudem mit allen anderen Wünschen in Verbindung gesehen werden müssen, die bei anderen Gerechtigkeitsdimensionen vorgetragen werden.

6.2.4 Conclusion
Interesting enough, faith in the fairness of the present structure of Germany is still considerable, even though a majority supports the view that equality of opportunities in education and jobs is decreasing. However, it is interesting that this faith is larger with those benefitting from the present order than those being disadvantaged – an insight which is confirmed by Hartmanns research into elites (see GW/Intro#). A majority agrees that the present system does increase injustice, if the state does not counter market excesses, i.e. it is the state which is seen to be in charge for social justice. The tax system is at first sight seen to be a burden rather than a blessing, the top tax rate is seen to be adequate – until it is explicitly said that the wealth rate for income is merely 45/48%. This, then, is seen to be too low. Another discrepancy emerges if one notes how many things those surveyed want to have in order to get a more just society: Improving education, improvements for families, minimum wage… without really thinking about how all those things should be financed.

Interessant ist, dass das Steuersystem eher als Problem gesehen wird, welches soziale Ungleichheit erhöht als ein Lösungsinstrument, mit dessen Hilfe Ungleichheit verringert werden kann. Aber auch hier gilt die Bedeutung dessen, der die Fragen formuliert und dann schonmal süffisant bemerken kann, dass viele eine Meinung haben ohne genügend informiert zu sein.

Wichtig zum Verständnis dieser Aussagen ist auch der Auftraggeber der Umfrage, nämlich das Institut Neue Soziale Marktwirtschaft, welches bekanntermaßen eher Freund von „schlanken Strukturen“ und wenig Steuern ist und natürlich gerne repräsentative Umfragen sieht, die diese Aspekte unterstützen. Ebenso kann man sich dann als Umfragender schonmal wundern, wenn die Befragten Dinge anders beantworten als erwartet, etwa, dass sie eine Abnahme von Chancen auf dem Arbeitsmarkt feststellen, was die Fragenden wundert. Aber genau dies wird ja in Verbindung mit dem Niedriglohnsektor auch von der OECD beanstandet.

6.3 Conclusion
Interesting enough, there are overlapping features between those two surveys, even though the first identifies social injustices, the second descriptions making up social justice. The following issues emerge in both surveys:

- The low payment sector needs to be corrected, it is necessary that one can lead a decent life from ones wage.
- The present social security system has deficits, its burden sharing is unfair.
- There are problems with the access to and use of educational opportunities for the poor.
- Intergenerational issues, in the first survey regarding burden sharing, in the second regarding political participation and weight.
The importance of decent wage for decent labour is also reflected in other surveys: A more recent survey conducted by the Bertelsmann Foundation and the Nuremberg GfK found out that work is the second most important factor behind family, friends and relationships (Bertelsmann Stiftung; GfK, 2015, p. 5). Regarding payment, satisfaction is low in the categories of less than EUR 1000 and up to EUR 2000, considerable (74%) for all those earning between EUR 2000 and up to EUR 3000 and high for all earning more than EUR 3000 (p. 12). The survey also found out, however, that there is a strong feeling that payment is getting out of control and that some earn super-salaries while others earn too little.

Another surprising agreement between the two different surveys is the skepticism in market forces and the positive and strong role of the state has the prime institution in charge for social justice.

7 Who is in charge for Social Justice?

7.1 State? Market? Private initiatives?

As can be guessed from E/I/#, a major conflict will arise whether certain tasks are best left with the state, the market, or private initiative. Most importantly: How can poverty best be reduced? Via state intervention via taxes and redistribution, that restricts the market? Via market actors and market redistribution, which diminishes state revenue? Via private initiative which also leaves the state out of the equation.

In view of the discussion of market vs. state in E/I# and regarding private/corporate alternatives to state and taxation in GW/II# it should here be stated that the researchers came up with a strong preference of a democracy conform market economy, i.e. market mechanisms regulated by and transparent towards democratic control. Here, then, is also the bridge leading to the states instrument of taxation for advancing social justice, both to direct the cause of markets by imposing taxes, tariffs and levies, but also regarding redistribution.
As stated in E/I#, the modern understanding of state is closely linked both with democratic representation and taxation so that the label “taxation state” ( “Steuerstaat”) is justified. Depending on the “size of state”, therefore, depends the burden arising from taxes and tax-like contributions – unless other sources of funding can be established outside state structures.

7.2 What should the state do in society?
An interesting thought has been found by a theologian, reflecting upon a treatise which Thomas Aquinas devoted to taxation (see E/V#). According to Christopher Todd Meredith (2008), the question of what justifies taxation has been largely neglected in recent public and scholarly discussions of taxes and tax reform from the point of view of Christian ethics. Instead, discussions have largely focused on questions of how best to distribute the tax burden while maintaining or increasing funding for popular government programs. The fundamental question, however, remained unasked and subsequently unanswered: What justifies at all the state’s extraction of resources from the populace? This issue remains fundamental to any ethic of taxation, not only because of the ethics of the behaviour, but also because it would be answering the questions of by whom, from whom, under what circumstances, in what manner, and for what purposes taxes may justifiably be collected (Todd Meredith, 2008, p. 41f.).

This view is shared by todays scholars as well. For example Dan Ebener: In a talk he looks at the five most powerful institutions in society, asking, which one of them is determining politics. Whereas it was religion two hundred years ago, it is now business. The church has lost its defining power, which is why also ‘the problem of taxation goes much deeper than the fairness of the latest tax cuts. It cuts to the very essence of our religion in its role in economic life.’ And, in order to reverse that, he prompted the Bishops of the US state Iowa to issue a “Statement on Taxation” and get involved in a debate again which, according to him, is focused around the following two questions: ‘1) What kind of communities do we want to live in? 2) How will we pay for that?’ See: (Bole, 2004)

Similar the view of the Protestant Church in Germany (Evangelische Kirche in Deutschland, 2009, p. 25ff.) which points to the important difference between the Anglo-Saxon and the European understanding of a state: While the first are rather minimalistic, leaving a lot to private initiative, the second model has a strongly developed system of social security. Accordingly, the first is able to impose less tax and collect less revenue, while the second has a complicated system of taxes and tax like contributions. This illustrates also the impossibility to develop a “one-fits-all” answer to this projects headline “Tax Justice & Poverty”, because expectations towards state and private, corporate and legal actors on the road towards more social justice might be very different in ZAM and KEN on the one hand, due to their English legacy, and Germany with its peculiar social market economy on the other.

7.3 Ethical principles for evaluation
This difference in approach let us ask for widely acceptably ethical principles and criteria with which to evaluate different proposals coming from market actors, state agents or private persons within contexts as different as the US, Europe or Africa. We start with evaluation principles:
Questions of possible reform and improvements towards a just society are a highly complex subject matter and it is more likely than not that more than just one good and reasonable idea arises in the course of the process. Saying that, some options might be good at first sight, but its side-effects might do more harm. If this is the case, however, the question is whether it is possible and all to balance different avenues and options in order to find the best possible instrument. How can one sensibly evaluate each proposal upon its merits, assess its desirable and undesirable side-effects and bring them into some priority order?

For this research project this has been attempted with a renewed version of the classic principle of double effect which has been amended by Peter Knauer (2002), who promoted it as a suitable and adequate instrument to evaluate and balance various options arising in a globalized and complex world. Hereby either an action or an omission can be evaluated, and of course action and omission can have more than two effects. This principle assists taking complex decisions, even though one may not be able to think everything through to its very end, both because it is impossible to consider all side-effects and because most complex decisions nowadays have to be taken on the basis on incomplete data and time-pressure. An action is reasonably and ethically acceptable if a problem, a situation and related options is thought through as good as it is, for the person under its circumstances, possible.

Summarizing it, Knauer formulates the principle on p. 62 as follows:


Another principle for evaluating between several reasonably explainable alternatives is Simplicity, e.g. following Ockhams Razor.

Occam's razor (also written as Ockham's razor, and lex parsimoniae in Latin, which means law of parsimony) is a problem-solving principle attributed to William of Ockham (c. 1287–1347), who was an English Franciscan friar and scholastic philosopher and theologian. The principle can be interpreted as stating Among competing hypotheses, the one with the fewest assumptions should be selected²²

7.4 Ethical criteria for evaluation

On part of this research, the following three criteria were found to be useful:

One major criterion is the question of predictability. If, for example, tasks in the area of education are paid for via private donations and foundations the question is whether adequate funding is available to uphold services predictably for a longer period of time – or whether taxation is better suited to this task.

²² https://en.wikipedia.org/wiki/Occam%27s_razor
Another criterion is power and control and, linked to this, transparency: Who owns and controls money? For example: Foundations can be called “the voice of plutocracy” (Reich, 2013), because they enable private and corporate wealth holder to impose their views upon the larger society. This is very undemocratic, and perhaps even contradicts or manipulates values and guidelines which are important for others (see GW/II#).

A third criterion is the age-old question of the Cui Bono? Who is the (prime/ultimate/long term) beneficiary of whatever suggestions or policy? Many ideas, for example Corporate Social Responsibility, look good when presented on glossy paper, but reveal hidden agendas or middle-longterm deficits when analyzed thoroughly and in depth. Or: Foundations are beneficial for a local area, but not adequate to address abstract transborder needs.

### 7.5 Conclusion

Looking at the links between poverty and the capability approach and alternatives (see 7.1), the researchers to this project agree that we see limits to what markets and private and corporate initiatives can do, i.e. we are both in favour of regulation by the state and we are in favour of certain state guarantees of minimal basic support for all, enabling them both a decent live and to develop effectively their capabilities so that they can participate in the democratic and public reasoning of how society should be governed and run. This minimal basic support is probably best (because most sustainably) tax funded, while prohibiting wealthy persons to opt out of this solidarity mechanism. What exactly this could be and how it could be implemented needs to be spelled out in more detail within the respective national context of GER, KEN and ZAM. This is also due to the fact that questions of transparency and democratic accountability have different quality in our three respective countries.

Never mind the differences of our three countries, we judge it to be helpful that, before discussing specific tax issues, those taking part in the discussion should ask the following more fundamental question:

1. What should the state do/what does the state have to do?
2. What should that cost/what costs are justifiable?
3. Where should this money come from?
4. How could this money be collected?

For example: if one considers the question of inner-German solidarity, the discussion will inevitably converge on question surrounding the Financial Equalization Scheme. If then, for example, CSU MPs argue that they are not willing to support poorer states, because they afford themselves luxuries which Bavaria forsakes, such as “free Kitas” one should point to the following some short-sightedness in this postulate: In city states such as Bremen and Berlin, the share of migrant kids is much higher than in the state of Bavaria (except Munich or Nuremberg, of course), calling for more attention in integration and education. At the same time, those population segments have little money to pay for direct services or to pay taxes of a height which would enable the states to make ends meet out of general tax revenue. At the same time, Bremen and Berlin – and this is different from Bavaria – do not have “unproblematic” residential areas where less costs need to be spent on integration and/or higher taxes are being raised with which via a communal Financial Equalization Scheme spending in needy city areas could be “cross-financed”. At the same time, if Bavaria blocks
solidarity transfers and this attention cannot be given, it does not take much for then-criminal or radicalized kids to move within Germany and do mischief or worse in Bavaria etc.

Whatever is agreed upon, the discussion will probably try to identify situations and services which can be implemented as fast as possible and as sustainable as possible. By that, the guideline outlined above in 1.2 needs to be borne in mind, namely ideally, that both the national and common good improves, not only on average, but on household level, i.e. that there is not only an abstract or statistical improvement, but a tangible for each and every individual.

Regarding Germany, more preferences are outlined below (9).

8 Not justice, but a more just society
At the same time, given the problems arising in a pluralist society as depicted in E/I/1, it might be difficult to agree positively upon a more just society and the ways and means leading to it. As several thinker spell out, it may be more prudent and for the sake of a faster pragmatic proceeding to agree rather in the removal of injustice and take reforms from there.

8.1 Why? Example education
Take, for example, the above (1.4) mentioned example of a “right to education” on the one hand, and the absence of money to build schools on the other: As long as wealthy people seemingly profit from present situations since their profits are still flowing under the status quo: why should they contribute to do something better which requires restraint or sacrifice on their part? Of course, for reputational reasons. But if they come along and want to invest in “education”, they tend to invest in tertiary institution such as high schools or universities rather than leaking roofs of primary schools. Who would have a say in distributing privately donated funds and how would it spread, given the preference of wealthy people for their local environment and their reluctance to link into, and cooperate within, larger educational plans, also trying to cover marginalized groups and areas?

And: If one relies too much on private generosity: Would that which is being donated as much as could be generated via a justified taxation?

Some ethicists (e.g. Höffe 2015, p. 74f.) see that problem and suggest to treat positive rights, which cannot be implemented comprehensively and fast, rather as programmatic state goals (Staatsziele) and leave it to legislator and governments to implement them as good and as quickly as possible. This, however, only postpones the problem, i.e. he cannot tell us also for later who has to foot the bill, a weak point of him also contained in other publications (Höffe O. , 2016a).

Much more effective is the negative discussion, i.e. discussing why the lack of education may be dangerous for a society and social cohesion. Realizing the danger for all, this is more likely to motivate those having funds much more to contribute either voluntary, via donations or foundations, or mandatory, via taxation. And: It might motivate them to incorporate external expertise, advising on how to spent the money best rather than follow a private inclination to
spend the money in accordance to personal preferences. That way, the polarization of society might be stopped or even reversed (Sandel, 2010)

At first sight, this may look as a cheap trick, building on fear. It is our feeling, on the other hand, that with an argument building on those premises more could be achieved: It is a more pragmatic and more realistic starting point and still would bring enormous progress into the direction of a more socially and ecologically just society.

For the sake of underpinning this view, now some thinker who are taking a similar way of reasoning:

8.2 The obligation to prevent avoidable harm
In his 2011 essay „Are we violating the Human Rights of the World’s Poor“ and the subsequent discussion (2014), Thomas Pogge pointed to the individual and institutional responsibility of corporate and private actors of developed countries to prevent avoidable harm, more particular, institutionalized structures inflicting harm on underdeveloped countries and the global poor. Core to his argument is that individuals in wealthy countries may (or may not) use their capacities and freedoms to unveil and attack unfair global structures which serve, among others, the directly the elites of their countries and, indirectly, also themselves. Here, Pogge uses as one example slavery, as second example institutions enabling the worlds wealth holder the avoidance and evasion of taxes (see E/III/#)

8.3 Justice as reduction of injustice
But what about situation, where injustice cannot be avoided since it simply exists. Here, Karl Popper and Amartya Sen recommend injustice as starting point:

Sen begins his book “Idea of Justice” by pointing to the “intuition” that children have from the beginning long before they understand the idea of justice. This is valid also for adults: If somebody compares two given situations (or one given and one proposed), it is probably relatively easy to agree which of the both situation is more or less just. Once agreed upon this situation, one should not, as Rawls does, bother too much about how to obtain ideal just and fair institutions, but improving the unjust situation towards a more just situation:

Importance must be attached to the starting point, in particular the selection of some questions to be answered (for example ‘how would justice be advanced?’) rather than others (for example ‘what would be perfectly just institutions?’). This departure has the dual effect, first, of taking the comparative rather than the transcendental route, and second, of focusing on actual realizations in the societies involved. (Sen, 2010, p. 9)

Less well-known, but similar is Karl Popper in his ‘Open Society and its enemies’, Vol.1 p. 139

Before proceeding to criticize Utopian engineering in detail, I wish to outline another approach to social engineering, namely, that of piecemeal engineering. It is an approach which I think to be methodologically sound. The politician who adopts this method may or may not have a blueprint of society before his mind, he may or may not hope that mankind will one day realize an ideal state, and achieve happiness and perfection on earth. But he will be aware that perfection, if at all attainable, is far distant, and that every generation of men, and therefore also the living, have a claim; perhaps not so much a claim to be made happy, for there are no institutional means of making a man happy, but a claim not to be made unhappy,
where it can be avoided. They have a claim to be given all possible help, if they suffer. The piecemeal engineer will, accordingly, adopt the method of searching for, and fighting against, the greatest and most urgent evils of society, rather than searching for, and fighting for, its greatest ultimate good. This difference is far from being merely verbal. In fact, it is most important. It is the difference between a reasonable method of improving the lot of man, and a method which, if really tried, may easily lead to an intolerable increase in human suffering. It is the difference between a method which can be applied at any moment, and a method whose advocacy may easily become a means of continually postponing action until a later date, when conditions are more favourable. And it is also the difference between the only method of improving matters which has so far been really successful, at any time, and in any place (Russia included, as will be seen), and a method which, wherever it has been tried, has led only to the use of violence in place of reason, and if not to its own abandonment, at any rate to that of its original blueprint. (Popper, 1947, p. 139f.)

Related Endnote 2 within the previous quote:

I believe that there is, from the ethical point of view, no symmetry between suffering and happiness, or between pain and pleasure. Both the greatest happiness principle of the Utilitarians and Kant’s principle ‘Promote other people’s happiness ..’ seem to me (at least in their formulations) wrong on this point which, however, is not completely decidable by rational argument. ... In my opinion (cp. note 6 (2) to chapter 5) human suffering makes a direct moral appeal, namely, the appeal for help, while there is no similar call to increase the happiness of a man who is doing well anyway. ... Instead of the greatest happiness for the greatest number, one should demand, more modestly, the least amount of avoidable suffering for all; and further, that unavoidable suffering – such as hunger during a time of unavoidable shortage of food –should be distributed as equally as possible.

Critics of this “negative Utilitarianism” argue: ‘Ironically, the full realisation of a negative utilitarian ethic depends inescapably on the "utopian" planning that Popper abhorred. Only a global bioengineering project of unparalleled ambition could bring about the eradication of suffering throughout the living world - not piecemeal social engineering.’ But here again, a positive vision is assumed, whereas Popper (and Sen) argue that we only focus on specific remedies of specific suffering, not a grand vision approach to suffering as such. For Poppers and Sens approach suffices a good reflection on a situation and the evaluation of options by applying the Principle of Double Effect (see above 7.4), not the evaluation of visions against each other.

8.4 Risk-reducing justice

Deriving from the interdependence of the world also regarding danger and risk affecting all due to poverty, inequality, terrorism, pollution, the spread of sickness, migration... In his words: ‘Need is hierarchical, smog is democratic’ (Beck, 1986, p. 48). From this also comprehensive policies could be developed, e.g. reduce rural-urban migration in order to prevent slums, created jobs in order to employ young people and prevent them from emigration or becoming terrorists. All this would also be in the interest of the wealthy states which, accordingly should support them.

8.5 Informed self-interest

The approach via “informed self-interest” (aufgeklärtes Eigeninteresse) could be particularly suitable for top private and corporate wealth holder and unflinching adherent to neoliberal

http://www.utilitarianism.com/karl-popper.html
market thinking, since they would certainly agree that they want to enjoy as many fruits of their wealth as long as possible. Increasingly the fragility of the world’s interconnectedness is becoming apparent, threatening nationally and internationally social cohesion, stability and peace. Even countries such as Germany are under threat:

- New Years Eve in Cologne: Zeitweiser Zivilisationsbruch
- Emergence of anti-migrant militias/Bürgerwehren
- Emergence of Gated Communities

This “rationale” possibly is also a strong motivation of US top wealth holder arguing for larger foundations (Gates, Zuckerberg), higher estate taxes (Soros, Buffet) or even higher Minimum Wage (Hanauer) – see GW/II.

This links to the question, whether the way we (including Top Wealth Holder) live right now reflects their correct live priorities for happiness or not.

8.6 True happiness

Amartya Sen quotes Hobbes in his book (2010, p. 415) as follows: „When Hobbes referred to the dire state of human beings in having „nasty, brutish and short‘ lives” he points in the same book “to the disturbing adversity of being ‘solitary‘.” Nobody in his right mind wants to live and die alone, even if he is the most wealthy person as powerfully illustrated in the movie “Citizen Kane”. In the same book (2010, p. 253), Sen quotes Aristotle from his Nicomachean Ethics Book 1, section 5 as follows: “Wealth is evidently not the good we are seeking; for it is merely useful and for the sake of something else.”

One of the most puzzling findings of this research was the extent of fear and anxiety among wealthy people or the complaint about the treadmill of job and responsibility even of those who have more than adequate wealth and resources to start the “good life” with family and friends right away (see GW/I#). Here, and at the same time, wealthy people seem to be caught in where they live and where they work, being unable to think and feel with those outside their own socially detached “spaceship”.

8.7 Conclusion

Indeed it might be sensible and practical to confine the discussion not to the search of “justice”, but the reduction of injustice. After all, also in real life, for example, most justice discussions start with the statement of unfair and unjust situation, and from there people start looking for improvement.

The problem is that the wealthy and elites lead their own live detached from the majority of society and, as research reveals, this life only among peers may result in certain deficits in empathy and ethics, especially if the wealthy lifestyle is inherited (see GW/I#).

This being out of touch and refusal to talk to people “outside” makes it difficult, if not impossible to even argue this negative approach with those who determine all of our world directly or indirectly due to their increasing concentration of power and their growing willingness to shape the world in accordance to their preferences.

9 Justice and Politics in Germany

9.1 Context

Numerous developments indicate a growing interconnectedness of the world, where traditional border no longer work to protect one community from harm: Climate Change, migration, global terrorism or the 2007 World Financial and Economic Crisis, to name just those few.

At the same time and regarding potential ways forward, present-day politics has to be aware of pluralism, a widespread intrusion of market-economical categories into all areas of life, combined with a high degree of manipulation of public opinion by selected or biased information benefitting those who wield the real power behind the scenes.

Quite a number of thought-provoking publications in recent times deal with those developments and problems, both institutional authors OECD, IMF, UNEP, but also individual authors, starting from Ulrich Beck (1986) and Manuel Castells (2003ff.) to Piketty, Mason or the Report to the Club of Rome (Randers & Maxton, 2016). According to them, markets are seen to reach an “imperial overstretch” while the importance of the state to regulate is growing again. In this context it is the particular conviction of the German research, that social, ecological and intergenerational justice does require indeed more regulation and more state and the charm of taxation is that taxes exist already and are already one of the more powerful instruments which states have already at their hand to regulate the playing field and to collect revenue with which to empower those playing at the playing field. There is a lot of truth in the German phrase of “Steuern durch Steuern” (“Regulate with Taxes”). Not surprising, therefore and for example, that the recommendations of Piketty and the Report to the Club of Rome do not only advance the state, but also tax reform proposals rank high on the agenda.

9.2 The 13 proposals of the Report to the Club of Rome

I want to use the 13 proposals of the 2016 Report to the Club of Rome, because they are more comprehensive than Piketty’s. They are primarily directed to wealthy countries since they have more resources to initiate changes adequate to address the combined/cumulative problems of our time. Here, certainly, Germany qualifies as addressee. If one looks at the following proposals, one notices immediately how heavily taxation figures for collecting revenue/deterring harmful behaviour as well as for enabling tax-funded or mixed-funded spending (green).
1. Shorten the length of the work year to give everyone more leisure time.

2. Raise the retirement age to help the elderly provide for themselves for as long as they want.

3. Redefine “paid work” to cover those who care for others at home.

4. Increase unemployment benefits to maintain demand during the transition.

5. Increase the taxation of corporations and the rich to redistribute profits, especially from robotization.

6. Expand the use of green stimulus packages by printing money or raising taxes to help governments respond to climate change and the need for redistribution.

7. Tax fossil energy and return the proceeds in equal amounts to all citizens to make low-carbon energy more competitive.

8. Shift taxes from employment to emissions and resource use to reduce the ecological footprint, protect jobs, and cut raw materials use.

9. Increase death taxes to reduce inequality and philanthropy while boosting government income.

10. Encourage unionization to boost incomes and reduce exploitation.

11. Restrict trade where necessary to protect jobs, improve well-being, and help the environment.

12. Encourage smaller families to reduce the pressure of humanity on the planet.

13. Introduce a guaranteed livable income for those who need it most and give everyone peace of mind.

Only four recommendations address market mechanisms and market actors.

Apart from proposal Nr. 12, all proposals are shared by the German research. Regarding population growth it is the conviction and experience of the Jesuitenmission, that a good education of girls is an adequate and sufficient method to curb excessive population growth – this still has an overlap to the Club of Rome recommendations since education is also, to a large extent, tax funded.

The problem is, however, twofold: First, that states need to abandon tax competition in favour of tax cooperation and, even more important, that whatever changes of directions are envisaged, there are majorities needed by the electorate. And exactly here additional problems emerge:

9.3 Rational, gut and net-politics

Because of Rawls “veil of ignorance” or Habermas “domination free discourse”, the belief of many is widespread that politics is a rational affair of people exchanging ideas and criteria and, eventually, agree on a compromise. This certainly an ideal, but hardly ever reality. Since George Orwells “Animal Farm” it is known that there are always some who are more equal than others, which is why their voices and votes count for more than that of the ordinary voter because they have the power of Think Tanks, paid research, lobby groups or simply personal networks to advance their cause (see W/I).
While a lot of African politics was always based on ethnic or clan allegiance and “Bread & Games” promises to the masses, this also increasingly determines the tone of political deliberation in western countries, especially in the aftermath of EU austerity politics imposed by the north upon the south and of the major influx of refugees, resulting into a major increase in racism, xenophobia, nationalism and general anti-EU sentiment.

Even worse is net-politics, e.g. via Facebook and other Social Media. First of all, anonymity contributes towards the lowering of discussion standards and paves the way to a decline in the exchange of opinions. Secondly, because of manipulation options: The “Spektrum” Magazine brought an interesting article about the influence of Bots in the 2016 US American presidential elections, namely, that 32% of Donald Trumps “followers” on Twitter are fake accounts operated with automated scripts (“Bots”), spreading their pre-programmed views via the medium and that way informing public opinion.25

The question, what this kind of “making politics” means for advocating even the “minimal” approach of removing injustices, is wide open:

Popular politics, after all, focuses on the immediate groups relevant for (re-)election and the phrase “Never mind the world, as long as I am fine” is a widespread sentiment. Another problem is that politics increasingly responds to unavoidable challenges and issues, not being able to devote adequate time to address complex issues arising within the global network-society. At the same time: If complex requirements are neglected or enforced due to counterproductive (non-)activities it will, sooner or later, affect also the groups who originally ignored its challenges.

Here, however, net-optimists such as Mason (2015) overestimate apparently the willingness of the population to really effect real change outside the virtual reality, while they

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underestimate the cunningness of the ruling elite to instrumentalize even the net in their attempt to influence knowledge and engagement of ordinary citizens.

9.4 Lack of motivation
A grave problem on the way to more real justice is that more often than not “justice projects” impose costs now, whereas profits are reaped by others. And here the mentality of the present socio-economic paradigm with its suggestion of instant gratification, even better, if it is cheap, had its impact on the willingness of people to sacrifice some desires for the sake of others or even the “common good”. Even net-optimists like Mason emphasize the enormous desire of his protagonists of change for internet and good smartphones. This impediment is explicitly addressed by the authors of the new Report to the Club of Rome, who, sharp in their diagnosis and convincing in their solution-orientated proposals state that all that is not realistic. First, because of the manipulatory force of opponents, second, because the “ordinary citizen” and politicians instinctively act conservatively and abhor changes, third, because their proposals would cost now and gratify later. Sadly, the authors argue: People are not even willing to accept sacrifices for the sake of their children or grandchildren, which is why they did not title their book with “Your kids. And how to not kill them” (p.143) but rather “Reinventing Prosperity”. Rather, some other instruments need to be selected which also offer instant results and gratification and therefore are the only way to organize a policy enabling majority against the force of opponents.

9.5 Education and measurement of progress
Here the German project agrees that this is a major challenge and that churches could contribute to the necessary transitions through education, e.g. alerting to the fact what really matters in life and how much market ethics spoils already our thinking and evaluation of things. Once such a shift of values occurs, and here once more agreement with (Randers/Maxton, 2016), transition could be measured by, e.g., adjusting annual status and progress reports regarding a society by complementing economical indicators (e.g. GDP, interest, unemployment) with other indicators such as

- Growth and decline of inequality
- Growth or decline of the ecological footprint
- Qualitative research into wellbeing, contentment and happiness of a population.

Here, willingness and interest was already considerable after the 2007 World Financial and Economic Crisis: In many countries, Germany included, commission looked into those alternative approaches to well-being (Alt & Drempetic, 2012). All this evaporated again to the extent that the “classic” indicators took again the main stage

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