

## Policy Paper – FRIBIS Winter School Tax-financed Basic Income - Comparison between three financing schemes and their normative implications

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### Introduction

When evaluating a universal basic income (UBI) as an alternative to the existing welfare state system, it is always necessary to consider not only the transfer side, namely the unconditional payment of a universal basic income, but also the (tax) revenue side. The question of financing a UBI as a reform of the welfare state system raises the question of implicit normative principles of justice as well as that of reform acceptance, reform implementation and reform stability.

With a special focus on normative principles of justice, this policy paper aims at comparing three different types of financing: (1) income tax, (2) value added tax (VAT) and (3) externalities tax.

In order to establish a common knowledge base, we will begin with a brief summary of the key elements of UBI, including considerations of the underlying arguments of justice. (Here the focus lies on economic-normative justice principles only. Ethical aspects and arguments of poverty reduction, livelihood security or appreciation are not the subject of our discussion.)

A UBI is typically described in terms of five key elements i.e. as (1) payments at regular intervals, (2) paid on an individual basis (3) monetary means (4) universally (without a means test and without discrimination based on personal characteristics) and (5) unconditionally (without the obligation to render a service in return, e.g. work requirements), (van Parijs, 2004; Torry, 2013).

All definitions and variants of a UBI also share the argument of social sustainability, and thus the justice parameter of equity (Blum & Neumärker, 2021;

Eizenberg & Jabareen, 2019; Neumärker B. K., 2001). Regarding definition, the arguments of individual payment, universality and unconditionality, in particular, place all basic income recipients on an equal footing and thus create a basis for equity. Equity, in turn, can be divided into redistributive, recognitive, and participatory equity (Eizenberg & Jabareen, 2019; Fraser, 1998). Redistributive equity assumes “that social distributive justice entails ensuring that people have various rights, such as the right to energy, the right to adequate standards of living, and the right to clean air, water, and related resources” (Eizenberg & Jabareen, 2019, p. 7). Recognitive equity calls for political recognition and equality of different social and ethnic groups (ibid.). Participatory equity in the sense of “justice requires social arrangements that permit all (adult) members of society to interact with one another as peers” (Fraser, 1998, p. 5). This definition also calls for legal equality for all (Fraser, 1998; Eizenberg & Jabareen, 2019). Furthermore, it calls for the distribution of material resources to occur with the independence and voice of all to preclude inequality and economic dependence, as well as the demand for equal respect, opportunity, and social esteem.

In sum, through its five elements, a UBI implies both the justice of recognition and that of participation. If such a basic income is also defined as a subsistence or participatory income, redistributive justice could also be seen as an equal right to participate and exist in society in the basic income approach (De Wispelaere & Morales, 2016). (At this point, the normative question of the legal entitlement to a basic income will not be discussed. See also De Wispelaere & Morales (2016) for a line of scientific argumentation that adds the legal perspective to the discussion.)

## Financing a Universal Basic Income

In this section we will look at three types of potential funding or partial funding of a UBI. Income tax financing and VAT financing are the most common variants here.

Externalities tax financing represents a special case of a financing option because both the climate crisis and the social crisis can be addressed through this form of financing and climate justice arguments can supplement social justice arguments. In the discussion further on we will demonstrate that the justice principle of financing varies according to the approach and fulfills the equity principle only in two of three financing forms.

### Income Tax Financing

Income taxation is a method of taxing individuals based on their income. In Germany, we differentiate between earned and unearned income. While earned income is directly related to market income, unearned income results from capital rents. Both types of income are taxed differently. Most of the financing approaches to basic income concentrate on taxing market income, i.e. earned income, which are expected to decrease labor market participation. This is because this method of funding a basic income program would involve increasing income taxes, especially on higher-income individuals, in order to provide a basic income to all. There are many different income tax approaches, including the solidary citizen income of Dieter Althaus (Althaus, 2007), which finance the basic income through social security contributions and differ in the amount of basic income and tax required for this. (For an overview of the different types of UBI; see Blaschke (2010).)

For our comparison, the article focuses on the transfer limit model of Fischer and Pelzer (2004). It proposes a monthly payment that is higher than the subsistence level to all citizens, regardless of age, marital status and other income. The UBI itself is tax-free but any additional market income is charged with a social contribution to finance the UBI. Previous tax payments, such as income tax,

are maintained in this system, which is why this concept can be seen as a modification of the previous system. This social levy can also be seen as a modification of the previous income tax. In this proposal, a basic income would almost completely replace the previous social security system and would be paid out to all beneficiaries to the same amount, regularly and unconditionally. However, a distinction is made between net recipients and net payers. Net recipients are all citizens for whom the sum of the unconditional basic income minus the basic tax (social contributions) is positive, whereas net payers are those citizens for whom the sum of the unconditional basic income minus the basic tax is negative. The transfer limit describes the point at which the unconditional basic income and the basic tax (social contributions) are equal (Pelzer & Fischer, 2004).

### Value Added Tax (VAT) Financing

The financing by consumption taxes (VAT) fulfills the same function as the VAT in the current system (Walkobinger et al., 2022). Here the proportional tax is added to the price of goods and services at the end of the value chain and thus burdens the consumers instead of the producers (Häni & Schmidt, 2010). The aim here is not to jeopardise work and performance incentives, which are important for the growth of the economy in terms of investment and innovation incentives (Hardorp, 2007; Straubhaar et al., 2013). To finance a UBI of around 1000 Euro, VAT on goods and services would have to be raised significantly. For example, Hardorp and Werner (2012) propose a consumer tax of 100 per cent for a budget-neutral funding of a UBI of this size (Fischer, 2016). The VAT is designed in such a way that, similar to the status quo, an allowance is granted that functions as a kind of UBI, the amount of which is set at a minimum subsistence level (Ulmer, 2011).

### Comparing Taxation Schemes

When comparing the first two types of tax financing, the main difference lies in the composition of the income. In a VAT system the part of the income that is saved is tax-free (Ulmer,

2011), while income tax taxes the total market income (Althaus, 2007).

One advantage of financing the UBI through a VAT is that this incorporation of a "universal tax-transfer instrument" would make the hitherto non-transparent German system of various taxes, levies and transfers, with almost 40 different taxes (BMF 2022), much more transparent and comprehensible for the citizens (Werner & Goehler, 2010).

In addition, the current net price of a product still comprises a high proportion of taxes incurred during the value-added process that are invisible to the consumer. If this part of the taxes in the net price were to be replaced by a universal VAT, the VAT would rise while the production costs would fall and the consumer price would remain stable (Werner & Goehler, 2010). Thereby the given consumption tax rate is decisive when considering the total extent of the redistribution volume (Kumpmann, 2006). A disadvantage to be noted is that precisely those, who should benefit most from the basic income, the citizens with lower incomes (Tondani, 2009), are comparatively more heavily burdened (Behrends et al., 2021). This is illustrated by an example from Behrends et al. (2021), citing that with an average consumer spending of €693 euros for consumption. Citizens in the income bracket below €1300 euros spend around 65 percent of their income on basic needs (housing, food and clothing), while higher-income groups spend only 46 percent here (Behrends et al., 2021). In addition, there is inelastic demand for goods that cover basic needs such as housing and basic food (IONOS, 2020), which leads to less income being left over to satisfy other needs. (Preuß et al., 2019). Moreover, in the process, a crowding-out of consumption demand takes place in the upper income strata through due to a rising savings rate. In the process, a crowding-out of consumption demand takes place in the upper income strata through a rising savings rate, because although consumption increases with rising incomes, the share that consumption accounts for in total income decreases (Strangmann-Kuhn, 2007). At the same time, lower-income households are less able to save

due to the passing on of additional burdens (Ulmer, 2011). From this savings effect, the described effects of the increase in the price of goods necessary to satisfy basic needs with inelastic demand and the comparatively higher percentage of consumption expenditure in relation to income, individuals with lower earnings can be seen as potential losers of the UBI financed by VAT. Ulmer's argument that a consumption-financed UBI fulfills the polluter principle is flawed since people with lower incomes consume comparatively less.

Comparing the winners and losers of an income-tax funded UBI, the losers tend to be the higher-income individuals (Büchs, 2021; Pelzer & Fischer, 2004). This is because, in contrast to consumption tax, income tax burdens the provision of services depending on the transfer withdrawal limit (Ulmer, 2011), which can thus lead to incentive problems and behavioral changes on the labour market (Raddatz, 2019). According to Butterwegge (2018) this contradicts the fairness criterion of individual performance. Nevertheless, low-income earners are not automatically the winners. A study by the OECD (2017) concluded that although more people with low incomes tend to benefit from a UBI, it is not an effective tool for reducing poverty. For example, in Finland and France, two countries with relatively good welfare provision for poorer households, people would be poorer with the introduction of the UBI due to poorer targeting, although social spending would increase. And even in Italy, with comparatively worse targeted welfare spending on poorer individuals, the poverty rate with a UBI would be almost the same.

### **Financing through Externality Taxation: An Argument for Climate Justice?**

The idea of financing a UBI with an externality tax comes from the idea of addressing the climate crisis and the social crisis equally. Such an approach encompasses the pricing of emissions and other climate and environment-damaging externalities with a tax equal to the social costs of the externalities. Accordingly, the revenue from this tax could be repaid in the form of a UBI.

Comparable systems already exist for carbon taxation and redistribution in Switzerland and such an approach would not only support social justice but also benefit from the arguments of climate justice.

The concept of climate or environmental justice has many interpretations and is often not clearly defined. (At this point, however, we will refrain from providing a detailed definition of climate justice. Further reading on the discourse on environmental justice from its development through the range of principles and demands of grassroots movements for climate justice to more recent articulations can be found, for example, in Schlosberg & Collins (2014).) Most scholarly debates about climate justice involve normative arguments from justice theory. For example, climate justice is seen as a link to climate change and social inequalities (WBI, 2020; Portner, et al., 2020; Schlosberg & Collins, 2014). Climate justice focuses on distributional issues and the effects of climate change, which often disproportionately affect poorer populations (Portner, et al., 2020). It addresses and encompasses both the unequal responsibility for and origins of climate change, as well as the unequal distribution of its effects and burdens (WBI, 2020).

Equity is thereby a central concept of ecological or climate justice and is defined as the same right to environmental space and thus to natural resources (Patterson, et al., 2018). However, climate justice concedes not only the right to a safe climate but also the right to a living wage and access to public services and energy (WBI, 2020). Climate justice measures address the global problems of climate change and inequality equally and thus do not allow for a trade-off.

The asymmetric use of natural resources and concomitant damage to the climate is accompanied by an asymmetric burden of the consequences. In economic terms, we speak of social welfare costs. This problem can be solved by neoclassical mainstream economics in its theoretical approach. In terms of natural resource management, climate equity has been cataloged as either a global public good or a common pool

good because of its properties (Nordhaus W. D., 1994; Ostrom, 1990). The theoretical implications of a common pool problem in this context include taxation or regulation of common pool use to achieve the optimal point socially. (Hardin, 1968; Pigou, 1920). Sufficient taxation of external effects, or at least an extension of the carbon tax to further areas, can help to reduce the asymmetric common pool use and the possibility to draw private profits from it, thus leading to more equity.

A UBI financed by externality taxes can create equity both on the side of the polluter, by paying an equal amount for damaging the environment, as well as on the side of social costs, by paying back an equal share of tax revenues.

When defining climate justice in its simplest form as equal rights to natural resources, the revenues from this taxed resource use are theoretically available to all stakeholders on an equal shares basis. A payback of the revenues (1) at regular intervals on (2) an individual basis in (3) monetary means (4), universally without means test or need and (5) unconditionally without coercion or quid pro quo also constitutes a UBI in its most basic definition. This can be derived directly from the climate justice argument as a right to the revenues of a comprehensive externality tax in equal shares, without entitlement or consideration as a per capita lump sum.

Basic income UBI derived in this way is not defined in terms of meeting needs or ensuring subsistence but comes directly from the normatively just entitlement to natural resources. Furthermore, a basic income financed in this way can avoid the socially regressive distributional effects of comprehensive externality taxes, such as the carbon tax, and even relieve low-income households (Gründinger, et al., 2021). This is particularly so because lower-income households contribute to a smaller share of emissions through their consumption and lifestyle, and thus the potential redistribution of tax revenues could result in equal net revenues. „The revenues from carbon taxation could thus contribute to a redistribution from large emitters to small

emitters and, by distribution” (Blum & Neumärker, 2021, p. 326). The incentives to save emissions, and thus the steering effect of the measure, are nevertheless preserved by the redistribution. Households continue to be taxed according to their consumption behavior so that there is always an incentive to save on emissions despite the payback of the revenue. Households with higher emissions are burdened more by the tax redistribution system than households with lower emissions with the same income (Gründinger, et al., 2021; Ismer, Haußner, Meßerschmidt, & Neuhoff, 2019). The per capita redistribution of the revenues of a carbon tax has been discussed and recommended by numerous authors as climate premiums or bonuses but also as dividends, even if they do not see this as a UBI.

#### Discussion and Outlook

In principle, all three financing approaches presented reflect the principle of merit and deserts. While the income taxation and VAT models are generally designed to target basic income and its financing and thus cover financing in full, the externalities taxation approach is more suitable for a partial UBI. The externality tax-transfer approach has UBI as the outcome rather than the objective.

The approaches can be distinguished by the extent to which they implement the principle of equity on the revenue and expenditure side. While the VAT, or externality, tax approaches correspond to a consumption tax model and thus tax an equal amount per unit consumed, distributing it equally in the form of UBI, the income tax approach is directly linked to labor market participation. Thus, there is some asymmetry in funding as only those who participate in the labor market fund the UBI, while the consumption tax approaches make everyone who consumes pay. In principle, of course, the assessment depends on the model approach proposed in each case and can only be generalized superficially.

Against the background of the current and future development of the labor market and the natural environment, the authors recommend the

financing models of consumption taxation, via externalities or VAT, or a combination of both. Care should be taken to ensure that the specific design of the financing models does not disproportionately burden low-income earners, for example, by lowering the tax burden on stable foods and essential goods and services. In this way, both the environmental and social crises can be addressed simultaneously. In addition, consumption tax models are robust to the changing labor market with increasing degrees of digitalization and precarious employment and are thus not tied to the employment level of the population.

In this paper we have provided various theoretical simulations of taxation systems and other economic assumptions and concepts of tax systems and UBI. Nevertheless, we also want to address the empirical studies. For example, exploring societal acceptance should be considered and is necessary to gain further knowledge and empirically confirm our assumptions. Here we suggest two lines of research: experimental studies that manipulate different scenarios and assess their respective performance and acceptance and large-scale surveys that explore personality and societal factors that impact on the acceptance of UBI. For the latter approach, we suggest mixed-method methods, combining qualitative and quantitative research tools. Cognitive-affective maps are one example (e.g., Mansell, Reuter, Rhea and Kiesel, 2021; Livanec, Stumpf, Reuter and Kiesel, A. 2022). It might also be helpful to complement and enrich quantitative surveys using questionnaires.

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