

# *The "Flat Tax" Proposition*

While the concept of all Americans shouldering the burden of maintaining the national government at the same proportional rate regardless of income or wealth [kind of like the Lord's concept of tithing His people at the rate of 10% of their increase no matter what their economic status (however, it must be noted that the Lord's program is based upon the concept of the "free-will offering", rather than the program of compulsion administered by the government)]. The flat tax appears, on the surface, to have many merits, the approach and philosophy being proposed currently should be carefully considered and reviewed based upon some basic, substantial flaws. While the focus of the following concerns is the flat tax, the concerns generally apply to all of the proposed tax changes which are currently being discussed. None of these following fundamental issues are satisfactorily addressed by any of the superficial solutions being offered.

## Unresolved Concerns:

1. The proposal does not address the crux of the enormous tax burden/problem facing America today--the fact that the national government has arrogated to itself powers never delegated to it by the states or the people. This has led to encroachment into areas (in fact, almost all areas of operation today) which were not only never envisioned by the founders of the nation (or allowed by the charter ratified by the people and states), but which also have come to consume vast percentages of the nation's wealth. The size of the tax burden on the backs of Americans is directly proportional to the degree to which the national government has over-stepped its charter. No tax reform proposal can completely correct the problems this nation faces until the nation returns fully to the proper principles under which it was founded--leaving forever the forbidden paths of socialism, welfare statism, internationalism, etc.
2. The flat tax proposal (and all of the other proposals) generally leave in place the 16th Amendment to the Constitution of the United States. The 16th Amendment removed a safeguard (no direct taxation) which the founders of this nation placed in the original document, and which, for nearly 125 years, kept the nation on a steady path of economic growth and prosperity; and from revisiting the tyranny documented by Jefferson in the Declaration of Independence (speaking of King George--"He has erected a Multitude of new Offices, and sent hither Swarms of Officers to harass our People, and eat out their Substance."). As long as the 16th Amendment remains in effect, the people of the nation will always have the burdens these swarms of bureaucrats, collectors, and enforcers place upon their backs.

The 16th Amendment has led to the evolution of a convoluted philosophy by which God-given, unalienable rights which are recognized and vouched-safe by the enabling/founding documents and charter of this nation are greatly eroded, and even destroyed. The 4th Amendment, and the 5th Amendment "takings clause" have been particularly violated by the "administrative law" being enforced under this onerous power.

Additionally, the greatly expanded power to "pick the pockets of the people" granted by the 16th Amendment has proven to be a temptation beyond the ability of power-hungry politicians to with-stand. They have fallen to the "siren call" of power purchased by the granting of largess from the public treasury. They have become intoxicated by the heady feeling of special interest groups "praying" to them (almost as though they are omnipotent gods with the power to grant any wish or desire) that they might partake of the seemingly unending flow of cash, goods, and services available to those who vote in the proper way (and thereby sustain the continuous power of those who seek power).

This tendency to purchase the votes of the populous (not unlike the offerings of bread and circuses by ancient Roman politicians to the masses, or the buying of power by corrupt politicians throughout history) has led to an ever expanding (bloated) central government. This corrupt tendency to spend money which is not theirs to rightfully spend, and which was pillaged from those under their spell of "generosity", cannot be broken while the mechanism is in place which allows this violation of the proper role of government. Therefore, the ultimate restoration of proper government and an appropriate taxation structure requires the repeal of the 16th Amendment.

3. Recent legislative direction at the national level raises another concern: Other "taxes" (such as FICA and Medicare), which are not officially considered "income tax", but which are directly tied to income and are collected via payroll deduction (in a manner which looks suspiciously like the income tax heretofore collected). These "non income tax taxes" have taken on a "life of their own", and are taking an ever increasing percentage of the wage-earner's income.

It does not take a legislative-bureaucrat-PhD-Keynesian-economist to see the potential this approach gives for a continuously expanding government, and unfettered opportunity to enlarge the pot of revenue from which to continue the tax and spend binge unabated. Yes, the effort to define a flat-tax income tax may succeed, but the door is wide open to increase the other "non income taxes" to any desired level. The opportunity will also remain to create other "non income tax" headings to deduct from wages. For example, a national "transportation improvement tax" could be created ("after all", they could say, "the entire nation would benefit from better or expanded public/mass transit, or from improved highways, or from expanded enforcement for public safety, etc."); or a national "employment security tax" could be created (as an added "safety net" in the event widespread unemployment occurs); or any number of other "creative needs" with appropriate taxable solutions could be invented--the nation has hordes of socialists looking for new and better ways to ply their craft upon us!

The bottom line is that a "flat" income tax will not insure the nation's overburdened taxpayer against greater percentages of their earnings being lost to Washington, and it almost assures the application of other creative tax solutions/burdens.

4. The proposed flat tax structure includes large personal and dependent allowances as deductions from the taxpayer's gross earnings as a smoke screen to foster widespread acceptance. Since the program would be legislatively adopted, nothing would preclude the future reduction (or elimination) of these deductions through legislation--thus leaving the percent

of the flat tax unchanged, and still producing a revenue increase for growing government "needs".

5. The taxable percentage associated with the flat tax could likewise be legislatively "adjusted" if government revenue streams needed further infusions.

6. Some of the potential solutions which are under consideration recommend that other current deductions are eliminated in the proposed flat tax legislation, thus removing incentives for business investment, charitable contributions, deduction for other taxes paid to other government entities, etc.

7. With some slight modification, and over time, the tax filing form being currently suggested could easily evolve into the format:

How much did you make last year?

Please enclose a check for the above amount.

Simple, straight-forward, easy, and slavery!

All in all, the proposed flat tax proposal and the other proposals which have received National exposure appear to have many short-comings (and, perhaps, fatal flaws) which must be resolved before they can provide a real solution to the current tax/deficit/proper role of government dilemma facing this Nation.

—Scott N. Bradley