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Introduction

For most Americans taxpaying is a mundane fact of life, like paying any other bill that is owed. It is not unimportant; but it is also not morally salient.[1] This is in part because it is generally viewed as inevitable—as unavoidable as death—and thus, like death, pushed to the recesses of daily consciousness.[2] Even during tax season, when it is only natural that we would think more about taxes, the act of taxpaying often remains mundane: an item on a "to do" list, a task squeezed in between doing the dishes and folding the laundry.

And yet, taxpaying, and especially paying the federal income tax, is also recognized as a central rite of American citizenship. It is one of the most significant ways that Americans routinely interact with the federal government.[3] And public opinion polls reveal extraordinarily high levels of support for the idea that being a good citizen requires paying your fair share of taxes.[4]

At the same time, questioning the legitimacy of taxes and protesting against them is central to the United States' origin story and has become woven into our national DNA. Few issues in American politics serve as a stronger political lightning rod than taxation. When battles over taxes have overflowed the staid halls of Congress and spilled out onto the streets, Americans have been willing to sacrifice their freedom, and even their lives, in the name of resistance.[5]

How do we resolve these contradictions? Taxes are mundane, boring, impersonal, technical, just business. But also: they are the *lifeblood* of the body politic, and the government, its beating heart. But also: the government is a *beast*, sucking the life from its people, and our only defense is to starve it of that basic nutrient: money. Which is it? We talk of taxes as though they are a mere annoyance to be withstood or avoided and like they are a matter of life and death. We talk of taxpaying as though it is a badge of honor and also like it is a crime.

Based on nearly a decade of research on how Americans make sense of taxpaying, this book presents a new way of accounting for these seeming contradictions. As a scholar of religion and politics, I could not help but see something distinctly religious-ish in how Americans approach taxpaying. Taxpaying embeds individuals (and their money) in something larger than themselves and over which they do not have full control. As with much of religious life, taxpaying is mostly quite dull and routine, but it can also stir us to passion and reflection on what we value and what kinds of citizens and communities we are or wish to be. Taxpaying is a ritual practice that we perform as individuals, together. Submitting a tax form has no intrinsic meaning but through this ritual is imbued with complex and contested moral meanings around which rival groups of Americans coalesce and over which we are willing to fight.

I am not arguing that taxpaying is literally a religious act. But taxpaying plays a role in civic life that is quite similar to the role some religious practices play within faith communities. In making this analogy, I draw on a cultural sociological tradition that recognizes civic life as a pivotal site—alongside religious settings and others—where meaning is made, contested, and enacted in practice.[6] This tradition builds on sociologist Émile Durkheim's observation that this meaning-making process involves the development of a shared understanding of what is *sacred* (meaning special, set apart, or valued above all else) and what is a *profane* threat to that vision of the sacred.[7] In a pluralistic and politically polarized country such as the United States, multiple visions of the sacred circulate and compete for adherents. Civic rituals such as taxpaying become stages on which Americans battle over these rival visions of the sacred.

My Approach to the Research

To understand the complex and contradictory meanings that taxpaying holds for Americans, I began collecting the stories of people who were especially attuned to its moral stakes. These were generally not "average Americans": Many of them participate in activist communities that sit at the fringes of American politics; and many, though not all, of their views about taxation are colored by strong religious beliefs. I did not start my investigation with these individuals because I wished to limit the study to fringe religious views of taxation but, rather, because these people are unusually morally articulate. They are practiced and comfortable expressing their views about taxpaying in explicitly moral terms. While many Americans may have an instinctual moral reaction to one tax arrangement or another, they would struggle to describe their moral positions clearly. This has made it difficult for researchers to map the richly textured moral landscape in which Americans make sense of taxpaying. It has been there all along; it has just been difficult to see.

The activists whose voices I sought out during the first stage of this research saw this moral terrain clearly and served as my initial guides through it.[8] They were drawn from three groups: antigovernment activists who charge that they don't actually owe any taxes to the federal government, antiwar activists who conscientiously object to paying taxes that contribute to war, and antiabortion activists who have largely prevented their tax dollars from funding abortions.[9] Beyond their ability to bring the moral stakes of taxpaying to the foreground, I was also drawn to these groups because their arguments about taxpaying are little known or misunderstood. This is one of the few books to seriously investigate these activists while also bringing them into conversation with each other.

This book also brings these voices into conversation with more mainstream groups and ideas about taxpaying, some but not all of which have been the subject of previous research. While the first stage of research for this book surfaced a wide range of moral arguments about taxpaying, the second stage of research involved identifying the more subtle traces of these moral logics within the political mainstream. I found that while many of the activists profiled in this book toil at the political fringes, their *ideas* about taxpaying are far from "fringe." The moral logics they revealed to me reverberate through American taxpaying culture; they ricochet from the edges to the center and back again; and actors at the center and the edge alike develop their arguments in relation to one another. In short, we cannot understand the rich complexity of our taxpaying culture without taking all of these voices into account.

I had originally intended to collect the data for the first stage of this research using a comparative ethnographic approach based primarily on in-person fieldwork, but I soon realized that this would not be possible. Antiwar tax resisters and antigovernment tax protesters do not tend to gather regularly in local groups that I could observe ethnographically. This is partly because their primary tactic (not paying their taxes) is something they undertake as individuals and is, regardless of how they understand it, unlawful. These communities are not hidden, but given the risks of participation there are relatively small numbers of people involved, and they tend to be scattered geographically. Though they may view themselves as part of broader activist communities, the communities primarily operate as sources of collective memory, practical information, and support. And by the time I began this research they had mostly moved online. Meanwhile, antiabortion activists do gather regularly. But after attending a few rallies I found that concerns about "taxpayer-funded abortion" were overshadowed in these spaces by concerns about abortion legality and morality. Attending such gatherings alone would not bring answers to my questions.

I shifted toward what interdisciplinary social scientist Ashley T. Rubin calls a "fieldwork model" of collecting various forms of qualitative data.[10] I treated each activist community as a field site, and guided by an ethnographic sensibility, I set out to collect data that gave me a well-rounded understanding of their views and practices. Then I collected more data, stopping only when I felt confident that I could offer what anthropologist Clifford Geertz called a "thick description" of each community—not simply a richly textured description but an explanation of "both what was happening and its meaning or significance."[11]

What made this data collection process akin to "fieldwork" was that I approached it "like an ethnographer." In particular, I approached it reflexively, always aware of how my preexisting assumptions, political biases, or unconscious judgments could shape what I saw, what data I collected, and how I approached the data analysis. I was also assiduous in my recordkeeping. I wrote detailed field notes and memos throughout the data collection, regardless of the source of the data. Finally, consistent with an abductive approach to qualitative research, I perpetually engaged in processes of triangulation—between observations, types of data, field sites, and the universe of relevant theories and concepts in the literature.[12]

In total, I collected thousands of pages of digital and print materials from archives and other public sources, including memoirs and manifestos, YouTube videos and Internal Revenue Service correspondence, bills and press releases, and confessional essays and news stories (and their comments sections, too). I also amassed field notes from digital and in-person observations and conducted interviews with activists, experts, and other individuals involved in each case. More details about the data collected at each field site can be found in the notes of the chapters where each is first discussed.

At this stage, having become sensitized to the moral logics of these activist communities, I was ready to cast a broader net across American taxpaying culture as a whole. During this second phase of data collection, I delved into national public opinion surveys, tax history, the material culture of taxpaying, pop culture, and current political debates, seeking evidence of whether broader swaths of Americans embraced these (or other) moral logics. I was especially interested in moral arguments *for* taxpaying. I had discovered during the first stage of fieldwork that critics of taxpaying often rework and invert government messages encouraging taxpaying—such as propaganda promoting the payment of war taxes or signs celebrating the achievements of "Your Taxes at Work." I set out to investigate the original uses of these messages, drawing on a combination of secondary sources, archival fieldwork, and interviews. Upon finding them, it felt as if I had spent years sketching the reflections of trees in the clear surface of a lake, only to look up and notice the trees themselves.

I came to realize that these were all part of the same story, which is a substantially larger story than the one I initially set out to tell. It is not a story about any particular group of tax resisters or taxpayers. Rather, the materials I collected helped me develop a richly textured, thickly descriptive, and, ultimately, kaleidoscopic picture of the moral logics that structure America's taxpaying culture.

Accounting for Contradictions: Four Moral Logics of Taxpaying

This story reveals taxpaying culture as a moral terrain on which Americans experience and make sense of taxpaying and on which debates about taxes serve as proxy battles in a larger war over rival visions of the sacred. In the process, it reveals tax dollars as a kind of "special money" that contains this vast set of contradictory meanings and serves as a tool with which Americans negotiate the ties that bind them to one another.[13]

Telling this story requires not only broadening scholars' empirical lens to include a wide range of new cases, as we have already discussed, but also changing our proverbial camera settings. To this end, the book develops a cultural approach to studying taxpaying that is suited to mapping this moral terrain. This approach reveals that American taxpaying culture is structured by four distinct moral logics: People view the *act of taxpaying* as sacred or profane and specific *uses of tax dollars* as sacred or profane. Moreover, as political actors contest its meaning, taxpaying slides between this morally charged register of meaning and a mundane register that dulls or denies its moral stakes.

This approach helps us account for contradictory findings about what taxpaying means to Americans while also shedding light on the cultural work that goes into shaping this meaning. This work is performed by government officials, educators, activists, artists, and ordinary Americans, with varying levels of success and to very different ends. Below, I briefly describe how I developed this approach and how it in turn deepens our understanding of taxes, money, and the sacred.

THE NEW FISCAL SOCIOLOGY AND TAXATION AS A SOCIAL CONTRACT

Starting in the 1980s, an interdisciplinary group of scholars reinvigorated the study of taxation. They drew on the "classical roots of fiscal sociology" and brought together insights from a wide range of disciplines, coalescing by the early 2000s under the banner of a "new fiscal sociology."[14] In contrast to earlier approaches that focused narrowly on the economic or political drivers of tax policy (such as economic development, political institutions, and war), the new fiscal sociology encouraged a focus on "the social relations of taxation."[15] In so doing they drew inspiration from economist Joseph Schumpeter, who argued that when we closely examine a society's tax system, it is like holding up a mirror that reflects the social structure and the symbolic boundaries that define membership in that society.[16]

At the heart of this new fiscal sociology is "a new theory of taxation as a social contract."[17] Isaac Martin, Ajay Mehrotra, and Monica Prasad elaborate:

> Taxes formalize our obligations to each other. They define the inequalities we accept and those that we collectively seek to address. They signify who is a member of our political community, how wide we draw the circle of "we." They set the boundaries of what our governments can do. In the modern world, taxation *is* the social contract.[18]

This insight is essential. Yet it is important to recognize that what Martin, Mehrotra, and Prasad are referring to here as taxation is the existing *tax system*—the laws that govern how much money is legally owed by whom and how that money will be collected and spent.

This is distinct from what I more broadly refer to in this book as America's *taxpaying culture*.[19] Taxpaying culture is adjacent to the legal structure of the tax system but much vaster. It includes public debates about taxes, people's attitudes and emotions toward them, material objects through which they encounter the tax system, and everyday practices of cooperating with or resisting taxes. If the existing tax system *is* the social contract, then taxpaying culture is where that contract is enacted, contested, and renegotiated.

By calling for scholars to think seriously about taxation as a social contract, the leading thinkers of the new fiscal sociology have opened up fertile new ground in the study of how the meaning of taxation matters, materially, for our ability to function as a political community. But this cultural realm has been relatively neglected by fiscal sociologists. Research on taxpaying has tended to emphasize comparative-historical questions and methods and has focused more on tax policy, the state, and the policymakers who influence it than on how regular people *experience* taxpaying culture.[20] Though this work has generated some rich empirical descriptions of how culture shapes and is shaped by tax policies, scholars have not systematically theorized these cultural dynamics.[21]

This book answers this call. In so doing, it aims to demonstrate what a cultural sociology of taxation has to offer.[22] The good news is that we do not need to create a cultural sociology of taxation from scratch. Theoretical insights imported from the neighboring fields of cultural sociology and economic sociology can be fruitfully applied to taxpaying and offer the tools we need to begin our journey across America's taxpaying culture.

CULTURE, MEANING, AND THE SACRED-PROFANE-MUNDANE TRIAD

The cultural approach developed in this book builds on the observation that groups are defined and bound together by what they collectively define as sacred and what they view as a profane threat to that sacred. Though the concept of the sacred tends to be associated most closely with religious life, the marking of distinctions between the sacred and the profane is as central to civic and political life as it is to religion.[23] Sociologist and social theorist Jeffrey Alexander argues that the binary codes of sacred and profane enable political actors to

> set off the good from the bad, the desirable from the detested, the sainted from the demonic. Sacred symbols provide images of purity and they charge those who are committed to them with protecting their referents from harm. Profane symbols embody this harm; they provide images of pollution, identifying actions, groups, and processes that must be defended against.[24]

People battle to situate themselves and their projects on the sacred side of this ever-shifting sacred-profane binary. When we observe civic life through this lens, we see such battles all around us. So important is this dimension of civic life, Alexander argues, "that every study of social division and conflict must be complemented by references to this civil symbolic sphere."[25]

Yet a focus on the sacred-profane distinction alone is unable to account for the fluid movement of practices and issues between the registers of mundanity and more intense moral salience. Recent advances in cultural sociology recognize this issue.[26] Sociologist Gordon Lynch observes that Durkheim "overload[s] too many concepts into the category of the 'profane.' For Durkheim, the profane meant everything other than the sacred, which included everyday life, ritual acts of desecration and moral evil."[27] He calls for scholars to disaggregate the *not-sacred* into both the mundane and the profane. This allows us to more precisely track how objects, practices, and ideas are lifted out of the mundane plane of ordinary life and infused with special moral significance that can be encoded with positive (sacred) or negative (profane) meaning—or how mundanity can be reasserted by denying these moral meanings.

In this book, I examine debates over taxpaying through the lens of a *sacred-profane-mundane triad*, demonstrating empirically how a single practice can move across the three registers. This movement does not happen naturally but, rather, requires effort by a variety of actors for whom these meanings help them achieve different ends. This includes work to highlight the moral significance of taxpaying and to dull or deny its moral stakes by framing it as mundane. Having the conceptual tools to account for this moral fluidity is especially necessary in a pluralistic and politically polarized society such as the United States, where citizens compete not only over the specifics of policies but also over rival visions of the sacred.[28] These debates become especially intense when one group's vision of the sacred is viewed by another as a profane threat to their own.[29] Debates over taxpaying represent an exemplary case of this phenomenon.

MORAL MEANINGS OF MONEY

Though our debates about taxes take place within the political realm, taxation is also a particular kind of *economic* exchange. It involves the transfer of tax dollars from individuals to the state and of public funds from the state to various end uses via public budgets. To understand the meanings people attribute to taxpaying we thus have to recognize that it involves *money*. This seems obvious, but we often overestimate differences between "tax dollars" and other dollars—as if money, once taxed, leaves the realm of the "economy" and enters the realm of "politics," where it ceases to be money any longer.[30]

I don't wish to suggest that taxation is merely about money in an instrumental sense. To do so would be to take an outdated view of money that assumes people are primarily sensitive to the amount of taxes they pay. And we know that antitax sentiment is not just about taxes being too high—complaints persist whether the highest marginal tax rate tops 90 percent or dips below 30 percent.[31] When I say that taxation is about money, I am calling attention to money's capacity to carry intense moral meaning that shapes how people approach economic exchanges. Money occupies a contested space between the mundane, profane, and sacred, shifting in meaning depending on the situation or perspective.[32] Recognizing that tax dollars may share this contested quality opens new avenues for theorizing.

The clearest way to see these parallels is to focus on the form of monetary exchange that most closely resembles taxpaying: religious giving. There are historical and cultural links between the two practices. "Tithing," for example, originally functioned as a form of taxation; and scholars and politicians still draw parallels between tithing and taxation.[33] It may be tempting to argue that taxpaying's compulsory nature sets it apart from religious giving, but this is incorrect. Not only is tax compliance better understood as "quasi-voluntary" than compulsory insofar as citizens comply without direct government enforcement, but the possibility of noncooperation with tax collection through tax evasion, avoidance, or resistance underscores the fact that obediently paying one's taxes involves a choice.[34] The framing of religious giving as purely voluntary also overlooks how it is coerced or compulsory for membership in some communities. Religious giving and taxpaying both rely on the consent of the payer, which is aided by an understanding of the exchange as legitimate and worthy.

Consent can be achieved, according to research on religious giving, whether donations are framed as mundane or sacred. But these meanings nonetheless influence giver generosity. In their study of giving by American Christians, sociologists Christian Smith, Michael Emerson, and Patricia Snell discovered two distinct church cultures of giving: a "pay the bills" culture, where giving is a mundane element of supporting a community, and a "live the vision" culture, which frames giving as a sacred "call and a commitment, and as a covenant with God."[35] When giving was framed as sacred, people indicated a willingness to give more, with parishioners crediting the "live the vision" culture for their greater generosity.[36] Subsequent research also revealed variation in *how* giving is sacralized. While some churches sacralize the *act of giving*, others sacralize the outcome of giving, typically the *use of the funds*.[37] I build on this insight by distinguishing how Americans view the *act of taxpaying* and the specific *uses of tax dollars* and by recognizing that each can be framed as mundane, sacred, or profane.

Though religious giving is arguably the closest analogue to taxpaying, these kinds of shifts in the meanings and legitimacy of monetary exchanges are not unique to religious giving. As sociologist Viviana Zelizer has argued, all monetary exchanges are defined and negotiated in ways that feel appropriate for the situation and the relationships of the people involved. We frame loans to family members as gifts to help them save face. We would feel uncomfortable if a romantic partner handed us cash but may happily accept dinner or a gift. We engage in this delicate "relational work" every time we give or receive money, whether we realize it or not.[38] When this relational work *works*, the exchange is viewed as legitimate, morally salutary, sacred; when it fails, the exchange becomes unsavory, taboo, profane.

This line of research also offers insight into how people imbue the *uses* of their money with meaning. Zelizer and her colleagues have observed that people routinely consider the end uses of monies when categorizing and assigning meaning to them. Consider as an example parents who have been setting aside money each month for their child's college education. Then money gets tight, and instead of dipping into this college savings account they obtain a costly loan. This may seem irrational, but it also reveals the meaning of the college fund to this family—as something sacrosanct and untouchable because of how it is intended to be used.[39] This practice, which Zelizer calls "earmarking," shapes how people treat a wide range of monies, from household monies to market transactions. To date, however, there has been much less attention to how this works in relation to public monies.[40]

When we hear about earmarking in relation to taxes, this is typically referring to a more formal practice where lawmakers segregate certain tax revenues for a specific use.[41] But this kind of earmarking—let's call it structural earmarking—can be contrasted to the symbolic earmarking process Zelizer describes.[42] Though the symbolic earmarking of taxes is less visible than its structural counterpart, it is a far more widespread practice. Given the complexity of the U.S. tax system, it is basically impossible for taxpayers to trace their individual tax dollars to a specific end use. But this does not stop people from imagining links between their dollars and how taxes are used. They are aided in this effort by politicians, activists, educators, artists, and other taxpayers, who vie with one another to call attention to specific uses of tax dollars and symbolically imbue them with special moral significance and salience. This is akin to what social movement scholars call a "framing contest."[43] At stake is not only which uses of tax dollars the public will focus on more (e.g., roads or welfare or abortion or war) but also how they will value any given use of tax dollars (e.g., "good" or "bad" welfare). Framing the use of tax dollars as sacred or profane relies centrally on symbolic earmarking.

Underneath this contestation, however, Americans tend to agree on a shared "master frame," where tax revenues are imagined as an aggregation of individuals' tax dollars rather than a pool of impersonal public funds.[44] Historian James Sparrow traces this understanding to the country's consumer-oriented approach to taxpaying during World War II, arguing that "the resulting sensibility—'that's my tax dollar'—has resonated throughout the national political culture ever since."[45]

When people imagine *their* tax dollars being used for a specific end use, this has the capacity to heighten their feelings of personal responsibility for the spending. This may lead them to take personal moral credit for the good that is done with their tax dollars and increase their willingness to contribute.[46] But this logic suggests that they also bear some of the blame for the bad that is done with their dollars. Moreover, accepting blame is not simply the "mirror image" of taking credit, according to sociologist Charles Tilly. Rather, assignments of blame trigger stronger emotional responses and desires to correct the problem for which one is responsible.[47] This observation bears out in the case of taxpaying. When taxpayers come to believe that the use of their tax dollars renders them complicit in the profane, this realization can cause a "moral shock"—a visceral feeling that one's sense of rightness has been violated. This experience has generated organized resistance by groups from across the political spectrum.[48]

Symbolic earmarking will not *always* generate taxpayer action or even feelings of moral responsibility for how one's tax dollars are spent.[49] This kind of response is most likely among individuals who view their choices about how to earn and spend money as a means of establishing themselves as certain kinds of moral persons or advancing particular "moral projects" in the world.[50] Moreover, these choices tend to reflect the idea that their money bears their imprint as it moves through the world; that their dollars can reach where their bodies and even their words cannot; that each dollar they spend is like a pebble tossed into a pond, its ripple effects extending their moral impact on the world, for better or for worse. Though this is not a universal trait, once you start looking for it, you will find that a wide range of people relate to money in this way.

Many religious communities, for example, encourage adherents to approach money as a tool of religious piety. Within some Christian faith communities, adherents are taught to consider "pious" approaches to work and consumption that prioritize faith values over the dominant values of consumer capitalism.[51] Muslims, too, are encouraged to purchase and consume only *halal* products and invest money exclusively via specialists in Islamic finance.[52] Many individuals also view their money as a means of reforming global capitalism. Conscientious shoppers and activists engage in "sympathetic consumption" that is linked to political or ethical goals. They only buy food and products that are certified as organic, non-GMO, or fair trade. This is not typically the least expensive option but is viewed as a means of "voting with your dollar" (in addition to advancing health goals).[53] Some social movements call upon their supporters to engage in collective divestments, boycotts, and "buycott" campaigns.[54] Some communities have even embraced utopian currencies such as Bitcoin to express their protest against their government's monetary policy.[55]

In each instance, money is understood as a tool of both self-making and world-making. While we know from Zelizer and others that people use money in ways that honor their interpersonal relationships, these moral exchanges (taxpaying included) are concerned with forging what sociologist Francesca Polletta calls *imagined relationships* with various distant others and institutions.[56] These may include the government or corporations, fellow citizens within the "imagined community" of the nation, and even people around the world to whom we are linked through the complex flows of global capital.[57] People imagine such "ties that bind" in dramatically different ways.[58] As we will see, the ties forged by taxpaying can be viewed as essential to holding our fragile community together, like ropes connecting the planks of a life raft—or more like restraints, holding us against our will and squeezing life from our bodies. Either way, however, our (tax) dollars are understood as powerful vectors of influence in the world, forging ties that bind people together, both near and far, for better or for worse.

Why Should We Care?

Across our manifold differences, members of diverse democratic societies like the United States are charged with building what political theologian Luke Bretherton calls "a common life," which recognizes our inherent interconnectedness while also honoring our distinctive interests and values.[59]

This is an extremely difficult undertaking, but it is also necessary. As Bretherton explains, "When encountering others not like us or with whom we disagree," we face a choice. "We can either kill them, or we can create systems of domination to coerce them into doing what we want, or we can form some kind of common life with them through politics."[60]

When fiscal sociologists frame taxation as a social contract, they recognize that the tax system is a material manifestation of our efforts to build this common life.[61] Of course, this is not easy. Developing a tax system that is viewed by most citizens as legitimate is a fundamental challenge of any democratic society and perhaps especially one as pluralistic and individualistic as the United States. But it is also an essential prerequisite for our survival as a political community.

With these stakes in mind, our journey through taxpaying culture offers an opportunity to observe how a diverse array of people—some of whom are "not like us or with whom we disagree"—make sense of and challenge the terms of our tax system. We will also see how both *individualism* and *pluralism* pose distinct challenges for strengthening this fiscal infrastructure on which we might build a common life.[62]

Individualism is deeply ingrained in U.S. taxpaying culture, as it is in U.S. culture writ large, and Americans have long made sense of taxpaying through the lens of consumer culture.[63] American taxpayers, like consumers, valorize individual choice and control over how their dollars are spent. As a result, they often chafe against taxation. If we wished to design a tax system most compatible with this consumerist ethos, we would follow a road map guided by a contractual vision of citizenship. According to this vision, taxation should follow a "benefit principle" where people receive public benefits in direct relation to how much they have paid into the tax system.

But this is not how the modern federal income tax works. Though some taxes are earmarked for specific purposes that benefit only those who have contributed to the tax, the progressive income tax is based on an "ability-to-pay principle" that distributes tax burdens according to people's means while funding public programs and institutions that are shared by all. The system reflects an alternative covenantal vision of citizenship, which frames citizens not as atomized individuals contracting with a government service provider but as a community of shared fate that partners with government to build a common life.[64]

Both visions of citizenship vie for influence within American political culture.[65] If we looked exclusively at the progressive tax system, it would seem that the covenantal vision was ascendant. But as we will see, the more individualistic contractual vision still echoes through American taxpaying culture. It is expressed in the words “my tax dollars,” which roll from the tongues of tax critics and supporters alike. In the context of a growing antitax movement, the enduring cultural power of this individualistic contractual understanding of taxpaying may spell trouble for the legitimacy of the covenantal progressive income tax.[66]

But maybe not. Sociologist Paul Lichterman cautions against assuming that individualism is incompatible with collective commitment or sacrifice.[67] This book heeds his caution, attending closely to the varieties of individualism that emerge in Americans’ efforts to make sense of what it means to be a taxpayer. It turns out that some forms of individualism actually encourage tax compliance and recognition of the legitimacy of the tax system. At least in the case of taxpaying, the contractual and covenantal visions of citizenship may not be the opposing forces we have long believed them to be.

Pluralism, too, is deeply ingrained in U.S. taxpaying culture. Each year the federal government collects trillions of dollars in taxes from hundreds of millions of Americans, and then our elected representatives negotiate a federal budget that disburses that giant pot of public monies.[68] This is a profound yet underappreciated accomplishment for a country as diverse and disagreeing as the United States. It is, perhaps, the most convincing evidence we could produce that the American experiment in pluralistic democracy is working.

Yet the continued legitimacy of the tax system cannot be taken for granted; it relies on taxpayers and lawmakers holding up their respective ends of the fiscal bargain.[69] While much attention is rightfully paid to the parts of this bargain that involve government accountability and fairness in distributing tax burdens, it is also essential to consider the government’s obligation to be evenhanded in its assessment of taxpayers’ moral concerns. This task is especially challenging in a pluralistic society marked by competing value systems. If tax debates are battlegrounds on which Americans defend what they hold most dear, then this places lawmakers in the uneasy and enormously powerful position of adjudicating the sacred.

Uneven treatment of groups’ moral claims can raise questions about the government’s moral neutrality; the outright rejection of groups’ moral concerns can be interpreted as an attack on their most sacred values. The ongoing legitimacy of the tax system requires that lawmakers recognize the moral stakes of taxpaying for Americans and recognize that their decisions about how to structure this system concern not only balancing the budget but also balancing Americans’ competing moral commitments.

To be sure, lawmakers cannot be expected to accommodate every concern. But rather than attempting to circumvent this moral terrain, they should encourage a robust public conversation about what tax policies *mean* to different groups of Americans. Though such debates can be difficult, they are necessary in order to ensure that tax policy is responsive to diverse citizens' concerns. This book offers a field guide to the meanings taxpaying holds for a wide swath of Americans, in the spirit of encouraging such debates and tax policies that recognize and balance the deeply held values of a diverse and disagreeing public.

Overview of the Book

The chapters that follow are divided into three sections. Part I focuses on how people lift the *act of* taxpaying out of the mundane realm and frame it as either sacred or profane. Part II focuses on how people frame the *uses of* tax dollars as either sacred or profane. Part III describes *convergences* across the outcomes described in the previous chapters.

Chapter 2 focuses on the sacralization of taxpaying, depicting the metaphors, rituals, symbols, and cultural objects that channel Americans' collective attention toward the sacred rights and responsibilities of citizenship. It pays particular attention to the sacralizing language of taxes as the "lifeblood" of government and the ritual of preparing and filing annual tax returns in time for Tax Day. It also critically assesses how the rhetoric and rituals surrounding taxpaying shape our imagined relationships to government and our fellow citizens, generate opportunities for resistance, and have become increasingly fragmented.

Chapter 3 traces the development of the idea that taxpaying is a profane threat to those things that are truly sacred: our individual liberty and our property. It tells the story of two parallel developments during the 1970s and 1980s: the spread of far-right antigovernment ideology that framed taxes as "tithes to the Synagogue of Satan" and the role of a newly independent libertarian movement in the development of philosophical and legalistic arguments that taxation is theft. It then introduces readers to the contemporary heirs to these traditions: the "tax honesty" movement and the men and women who buy the argument (despite all evidence to the contrary) that the income tax is a scam.

Chapter 4 describes four efforts to sacralize the *uses of tax dollars*: World War II–era propaganda encouraging Americans to pay a newly expanded federal income tax by claiming that their tax dollars were needed to "Beat the Axis"; Cold War–era citizenship education about taxation, specifically a set of classroom charts that taught young people that "Taxation Makes the Wheels Go Round"; road signs telling drivers that highways are the product of "Your Taxes at Work"; and a contemporary movement to convince lawmakers that "budgets are moral documents."

Chapters 5 and 6 describe two communities that frame specific *uses of tax dollars* as profane. Chapter 5 introduces readers to antiwar tax resisters who call public attention to the link between our tax dollars and the profanities of war. As their calls for reductions in military spending have fallen on deaf ears, many have turned to tax resistance to both express their views and extract themselves (and their dollars) from complicity in violence.

In chapter 6, we see that antiabortion activists raise almost identical concerns about the use of their tax dollars to pay for abortion. Most have not resorted to tax resistance, however, because the government recognizes and accommodates their concerns through abortion funding bans that prevent federal tax dollars from funding most abortion services. Even so, the antiabortion movement today continues to stoke concerns that taxpayers' dollars are flowing into the coffers of "the abortion industry" and that the removal of funding bans could make taxpayers complicit in what they view as a profane practice.

Chapter 7 shows how people's tax-related practices are often part of a broader approach to money that is geared toward both avoiding the profane and pursuing their visions of the sacred. People extend the logics of their tax-related practices to other monies through *scrupulous consumption*, a focus on *direct transactions*, and the *politicization of currencies*. We see that in an increasingly complex and interconnected world, the almighty dollar is a common, yet costly, tool of individual moral agency.

Finally, chapter 8 shows that whether people view taxpaying as sacred or profane, they do so by framing the individual taxpayer as sacred and thus deserving of reverence and protection. Across the groups examined in this book, three distinct visions of the sacred individual taxpayer emerge, each refracted through a different constellation of sacred meanings. Libertarian and right-wing tax protesters sacralize an autonomous rights-bearing individual; war tax resisters and antiabortion activists sacralize a conscientious and agentic individual; and campaigns to promote and celebrate collective fiscal sacrifice do so by sacralizing a voluntaristic consumer-citizen. In all cases, however, sacralizing the individual taxpayer offers people a way to navigate uneasy relationships to government authority and communal obligation within a culture that valorizes individual choice.[70]

The conclusion discusses how the book helps us account for both contradictions and convergences in Americans' understandings of taxpaying and what it illuminates about taxation, money, and the sacred. It also outlines political implications in light of two paradoxes: a paradox of individualism and a paradox of sacralization. Finally, it considers what these findings mean for Americans' capacity to band together in pursuit of common goals, both big and small.

Despite our myriad differences, we collectively rely on a vast and interconnected infrastructure in order to go about our lives. How do I know? Consider what happens when even a small part of this infrastructure fails. But also consider this: Most of the time it *works*. It is not perfect (far from it), but even so it is a marvel. And it is thanks to the fact that generations of Americans dedicated resources—yes, *tax dollars*—to the ambitious project of building this society. Each generation gets to decide anew whether it will continue this project or abandon it; whether it will renegotiate the social contract or tear it in two. But before we make any hasty choices, this book offers an opportunity to dwell on the stakes of our fiscal bargain, to turn it over in our minds and examine each facet. My hope is that wherever that journey leads us, we will all agree by the end that taxes—and the multitudes of meaning they contain—are anything but boring.

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