

Critical Tax Theory: An Introduction

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Critical Tax Theory: An Introduction, edited by Anthony C. Infanti and Bridget J. Crawford (2009), provides readers with exposure to a collection of scholarly contributions that offer an alternative view of tax law as involving social and political struggle. Drawing on critical legal studies, feminist theory, and critical race theory, the book challenges the assumption that tax policy is neutral or objective. Instead, it presents scholarly articles arguing how tax systems often reinforce existing hierarchies related to race, gender, sexuality, and class. This review evaluates the book's contributions, situates it within its historical context, and explores its implications for public administration and policy.

Historical and Scholarly Context

The articles compiled in this volume span from the late 1980s through the mid-2000s, a period marked by significant shifts in both tax policy and legal scholarship. The Reagan-era tax reforms and the Bush tax cuts of the early 2000s contributed to a less progressive tax system, exacerbating income and wealth inequality (Gale & Orszag, 2004). At the same time, critical legal movements such as Critical Race Theory, feminist legal theory, and queer theory were gaining traction, challenging the idea that law is neutral or apolitical (Brown, Fellows, & Crawford, 2012; Kemker, 2021).

Critical Tax Theory emerged from this intellectual and political ferment. It applies critical perspectives to tax law, revealing how fiscal policy privileges whiteness, heterosexuality, marriage, and wealth accumulation. The book captures a moment when scholars began to connect tax law to broader questions of identity, power, and justice, making it a foundational text in both legal and public policy discourse.

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Thematic Analysis

The editors organized the book into themed chapters. For purposes of introducing the themes, each theme is introduced with a brief statement. These brief statements do not do justice to the content within each chapter.

- Chapter 1: Foundations of Critical Tax Theory focuses on a single article by Grace Blumberg (1971), who is considered the “original critical tax theorist.” She critiques the tax code as unfair to women in their decision to work and their choice of the type of work.
- Chapter 2: Historical Perspectives on Taxation includes three articles examining gender and the tax code, arguing from various perspectives how the tax code favors men over women.
- Chapter 3: The Goals of Tax Policy focuses on the assumption that tax policy is neutral. Each of the four authors in this chapter illustrate through example how the tax code disadvantages people based on race, gender, sexual orientation, and income.
- Chapter 4: Critical Tax Theory Meets Practice includes five articles that examine the tax law in operation. The opening article uses a dystopian approach to examine how women designed the tax system. The remaining articles focus on the interactions of different types of taxpayers and the courts.
- Chapter 5: Race and Taxation offers six different articles that attack the idea that tax laws are neutral when it comes to race. The articles examine the application of tax law to African American, Latina/o, and Asian taxpayers. Using examples such as the marriage bonus/penalty and the Earned Income Tax Credit (EITC), the authors illustrate how the tax code, written from a majority white point of view, does not lead to objective and unbiased outcomes.
- Chapter 6: Gender and Taxation includes four articles that argue against the neutrality of tax law by examining the differences in tax treatment of awards for gender discrimination, the differences between choosing to be a stay-at-home or working mom, and the tax treatment of qualified terminable interest property trusts or QTIP trusts.
- Chapter 7: Sexual Orientation and Taxation illustrates how gay and lesbian couples are treated under the tax law in five different articles. These articles focus attention on the treatment of same sex marriages and families and point out the unfair outcomes that result from society's view of the traditional heterosexual marriage and family.
- Chapter 8: The Family and Taxation chapter includes six different articles that primarily focus on the lack of neutrality when it comes to/socio-economic status of the family and tax law application. Using examples such as the differences between the Child Tax Credit and the Earned Income Tax Credit, the authors illustrate the fundamental unfairness of the tax system on lower-income families.
- Chapter 9: Class and Taxation continues some of the same arguments from the previous chapter, focusing instead on class rather than family status. The tax code is complex and unbalanced in its treatment of different groups. Summed up nicely in Dennis Ventry’s article (p. 283), where he offers his skepticism of using the tax code as a primary anti-poverty program.
- Chapter 10: Disability and Taxation looks at how individuals with disabilities are treated differently under the tax law, both from a U.S. and Canadian perspective. Questions

related to the ability to pay and allowable expense deductions are used to illustrate the authors' points.

- Chapter 11: Global Critical Perspectives on Taxation illustrates that the question of the neutrality of tax law is not exclusively a U.S. concern. The five articles examine both inbound and outbound issues and tackle tough questions such as taxation and undocumented immigrants, and whether tax law should take international investment into account.
- Chapter 12: Critical Perspectives on Critical Tax Theory wraps up the collection of themes and articles with four articles that call into question the assumptions, claims, arguments, and methods employed by earlier authors claiming that tax law is biased and not neutral.

The themes in chapters 1 through 11 collectively are intended to demonstrate that tax law is not merely a technical instrument but a reflection of societal values and power structures. The final chapter offers readers the opportunity to hear from those who argue against the view that tax law is biased toward the majority and toward the wealthy.

Critical Evaluation

The volume's interdisciplinary approach and thematic breadth are among its greatest strengths. It brings together diverse voices and perspectives, making complex legal critiques accessible to a broader audience. The abridged format enhances readability but sometimes sacrifices depth, requiring readers to consult original articles for more detailed analysis.

While the book is somewhat dated, predating major developments such as *Obergefell v. Hodges* (576 U.S. 644, 2015) and the COVID-19 (2020) pandemic, it remains relevant. Its core arguments about the structural biases embedded in tax law can inform contemporary debates about equity and fiscal policy, serving as a starting point for further reading.

One limitation of the book is that the articles offer few suggestions for improving administrative practice, considering the various authors' arguments. While it offers a powerful critique, it provides fewer concrete pathways for implementation. Bridging this gap would enhance its utility for public administrators and policymakers.

Conclusion

Critical Tax Theory: An Introduction is a foundational text that challenges readers to reconsider the values embedded in tax policy. Its insights remain vital for scholars, students, and practitioners committed to equity in public finance. As governments increasingly adopt equity frameworks in budgeting and policy design, the book's themes offer both a critique and a roadmap for more inclusive governance. For public administrators, it serves as a reminder that tax codes are not just technical instruments; they are reflections of our collective priorities and a powerful tool for shaping a more just society.

Disclosure Statement

The author declares that there are no conflicts of interest that relate to the research, authorship, or publication of this article.

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Author Biography

Carl J. Gabrini is an assistant professor and interim assistant dean of the Wright School of Business at Dalton State College. He also serves as a member of the Special Review Executive Committee of the Government Finance Officers Association. He received his B.A. in political science from Stony Brook University, his MBA from Dowling College, his M.S. in taxation from the University of Central Florida, his Ph.D. in public administration and policy from Florida State University. His research focuses on issues related to organizational governance and the Scholarship of Teaching and Learning.