If the problem with taxation is the coercion, then surely the priority of any coherent and consistent libertarian reformism on taxes should be to minimize the number of people who are robbed at all. Of course this would mean entirely abolishing taxes on the poorest.

By the non-aggression principle, a mugger drawing a gun on you to take your wallet is a crime, regardless of how much you subjectively value your wallet’s contents. Thus the government’s armed thug taking $20 from a poor person is in a certain sense categorically the same crime as said armed thug taking $2,000,000 from a rich person. The biggest problem by far, the NAP says, is the stickup, the aggression, the threat of bodily injury, less so the particular thing obtained by it.

Abolishing taxes entirely on say the bottom 50% would not only be the most consistently libertarian incremental tax reform — in that it would stop the largest number of violent robberies for the lowest cost — it would also have the benefit of forcing the statist left to defend their paternalist claims to know better than the poor how their money should be spent. Think of how simple such reform efforts would be: libertarian representatives could just introduce a bill to increase the un-taxable
portion of income/payroll by a few thousand dollars. It would be akin to letting millions of people out of prison, out of being taxed entirely. Meanwhile the net impact on the national budget would be minimal, less than many other tax cuts. Leftists and liberals instinctively opposed to all tax cuts would be incapable of wailing about a “tax cut for the rich” and would have to directly tell poor people “we know better than you.”

Now of course some might object in horror to the “unfairness” of some people being taxed while others are not. There are, after all, a number of “flat tax” conservatives who think it far better that everyone be taxed than a few escape the state’s thugs. But this logic is patently un-libertarian. Should we oppose reforms that would let some drug users out of prison while others remain? Surely we should try to liberate as many people as we can from aggressive violence. If one’s sense of justice is that everyone be equally aggressed against by the state then why not also or instead assert that they should be equally rich?

Lastly of course some bootlickers might try to argue that robbery of the rich is substantially worse than robbery of the poor. This is a very hard argument to make for a lot of reasons, not least of which is because surely money matters more to the poor than it does to the rich. Desperation, opportunity costs, barriers to entry, etc, strike the poor dramatically. 50% of a rich person’s income might have relatively marginal impact upon them whereas 5% of a poor person’s income is much more frequently disastrous. If you object to this on the grounds that utility is intensely subjective and maybe the rich person more desperately values the extra millions above their daily needs, well you’ve proved too much because then we cannot differentiate between the theft acts at all. But even if you refused to extrapolate insights into subjective value and fixated on some kind of objective and context-independent moral value to each fiat dollar stolen, you would still have to drastically discount the unjustness of the act of armed robbery to make robbery of
the poor somehow dwarfed by the greater net money extracted from the rich.

And this points to why libertarians as a whole aren’t agitating to free the poor from taxation entirely.

Despite much noise about principled non-aggression and anti-statism, the libertarian movement remains almost widely grounded in a right-wing narrative of class conflict wherein they broadly imagine the poor as moochers and the rich as mostly unfairly burdened creators. Thus their reputation and draw as defenders of the elites, defending the violent subsidies that historically built and maintained absurd wealth, even in some cases advocating for new violent horrors to save said elites. Such vulgarity has always operated with the thinnest of veneers of support for liberty, but it’s worth confronting when it attempts to appropriate and weaponize the rhetorical arguments of NAP absolutists.

I, on the other hand, am honest about my broad social evaluations: I am not personally an adherent of the NAP, I’m a consequentialist seeking to maximize freedom for all. I think the NAP’s focus on the most immediate and visible acts of aggression provides cover for complex shell games of coercion and systemic oppression. To create a truly freed market would require the tearing down of the self-perpetuating economic hierarchies rooted in titanic historical violence and myriad active forms of state subsidy, and to maintain a truly competitive market once we are freed would require active socio-cultural pressure in myriad ways to organize against and undermine the emergence of new economic elites or class structures. As an anarchist I not only think we can do all that without appealing to or empowering a centralized apparatus of violence like the state, in fact I think non-statist means are the only possible way to achieve such.

Personally I would support abolishing taxes on the poor not only because it would limit the number of robberies the state performs, but because I think the poor are by far more impeded
than the rich in our society and are owed restitution for everything that has immiserated and constrained their flourishing. I also believe that they are, broadly speaking, brimming with unrecognized or suppressed productivity and creativity, and liberation from their chains is low hanging fruit that will benefit everyone.

The explicit taxes paid by the poor to the state are but a tiny fraction of their impediments in our grotesquely warped and quasi-feudal economy, but it should unquestionably be a site of horror and outrage to anyone of conscience.

Socialists might object that a program of abolishing taxes on the poor without raising them on the rich might collapse public support for state-provided social services, allowing the state to be captured by the interests of a few taxpayers as a kind of explicit self-protection service, with welfare systems only existing to manage unemployment pools for exploitation. But how would that be any different than things are now? What pretense is really achieved by forcing the poor at gunpoint to pay in a meager portion of the state’s budget at great personal cost? “We all pay in” is a terrible excuse for a redistribution project. If the point is to embrace democracy, how can you justify obscuring from the voters what your actual values and goals are?

Of course if you think that the erosion of “we all pay in” justifications would erode support for the state and majoritarian democracy and cause people to stop seeing it as “just the things we do together” well to me that’s a feature not a bug.

And if by popular pressure the percentage of the population that pays any tax increasingly shrinks until it encompasses only the absolute richest and they in turn give away their vast and undoubtedly unjustly acquired wealth to avoid taxation or are whittled away to nothing, causing the state to disappear entirely — well surely that would be something of a victory for all camps! With the state and their wealth gone they can happily try to accumulate wealth again, in the open, free of taxation, only subject a starkly declining rate of profit and diffuse social sanction against centralizing accumulation. If they can actually make a buck without the seed plunder and plutocratic institutional structures benefiting them, great for them.

I agree with socialists that the poor are massively oppressed — vast redistribution is clearly called for before we can ever achieve any semblance of a free market or free society — but as an anarchist I believe that economic reform and restitution must come organically from the bottom-up, not the top-down. The state will only reproduce the centralization and violence that constitutes it.

So get the state out of our lives. I’m more of a revolutionary on this front, but if you must be a reformist let’s start with abolishing all taxes on the poor. Socialists who object will be exposed as the paternalist state worshipers they are. Libertarians who object will be exposed as acolytes of the plutocratic upper classes.