

The Importance of Fixing the Tax System for Gender and Racial Justice: An Analysis of the United States System of Taxation

Bestman Collins Nwobi Samuel 

Business and Law, De Montfort University, Leicester, UK
Email: samuel.bestman85@gmail.com

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Abstract

Prohibitions against tax discrimination have been consistently present in constitutions, tax treaties, trade treaties, and various other legal frameworks. However, despite their widespread presence, there remains a notable lack of consensus regarding the interpretation of these provisions. This paper examines how tax policies systematically discriminate against women, ethnic minorities, and other marginalized groups. It argues that the current tax system is neither fair nor adequate, exacerbating gender and racial inequities rather than addressing them, thereby stripping away critical building blocks of gender and racial justice in the tax system. The paper discusses historical disparities, contemporary tax challenges, and proposed reforms to make tax policy more inclusive and just.

Keywords

Discrimination, Gender, Justice, Racial, System, Taxation

1. Introduction

Emboldened by the pandemic to make demands for racial and gender justice, women are calling for a transformation of at least one part of government that has long gone unnoticed, even as it has perpetuated their marginalisation over centuries: the tax system. They are pointing out that sexist and racist inequities are embedded in laws governing income, payroll, wealth, property, and other taxes. Substantial revenue losers in these tax codes reinforce the problems created by spending decisions that ignore the needs of women, people of colour, and their families (Repetti, 2008). Fixing the tax system is critical to progress on gender and racial justice in the wake of the COVID-19 pandemic.

The pandemic, which disproportionately affected women, people of colour, and low-wage workers, has created a unique window of opportunity for public discussion about closing the race and gender gaps in taxation. For example, one in five women who were employed in the labour force in February 2020 lost their jobs in the wake of the pandemic. With a pre-pandemic unemployment rate of 2.5 percent, 3.1 million Black women plunged into joblessness. Exhausted by working essential jobs, coupled with school closures that fell disproportionately on them, many women dropped out of the labour force altogether. Meanwhile, states faced historic revenue losses because of job losses and business closures. Unlike the federal government, which can inject new spending into the economy by issuing new dollars and borrowing, many states were confronted with budget shortfalls.

Background and Context

Tax policy and taxpayer compliance have long been predicated on gender and racial inequity. The inadequacies of tax policy as it relates to issues of gender and racial equity in either the design or operation of that policy have not been examined. Simply put, the question of how tax policy should be designed to promote gender and racial equity is not asked. There is a need to highlight past injustices wrought by the tax system and the implications for justice today. This background is important for addressing contemporary inequities because injustices in the past structure present-day inequities (Repetti, 2008). In addition, the clamouring of those presenting policy proposals for tax justice or social justice more generally and yet not examining tax policy considering how it implicates social justice is a critical miss. A few examples of how tax laws have historically favoured certain groups while disfavoured others can readily be recounted. For instance, at the state constitutional conventions convened in 1875 and 1901 to reaffirm white supremacy post-Reconstruction, Alabama instituted constitutional property tax limits that are among the oldest in effect. Implementing stringent property tax limitations in Alabama's constitution safeguarded white property owners from the potential resurgence of African Americans and their supporters, who may elevate property tax rates significantly to finance schooling and similar initiatives. These restrictions have been enforced for almost 140 years, resulting in a detrimental cumulative impact. Currently, Alabama's property tax collection as a proportion of its economy is the lowest among other states, significantly hindering local governments' capacity to deliver sufficient educational and public services. During this historical time in the South, Arkansas, Missouri, and Texas implemented constitutional property tax limits that are still in effect today. This analysis focusses on the systemic inequities present in taxation, notwithstanding the existence of disparities in other legal domains (Lav & Leachman, 2018). Currently, 44 states and the District of Columbia enforce various restrictions on property taxes, adversely affecting Black Americans and other ethnic groups. In 1932, Mississippi implemented the nation's inaugural modern retail sales tax, a levy that disproportionately impacts individuals with lower incomes, as sales taxes constitute a bigger

portion of their earnings. The governor of the state advocated for the implementation of the new tax, highlighting that the generated cash would be allocated to decrease property taxes, thereby redistributing the state tax burden from property owners to consumers. This resulted in a decrease in taxes for predominantly white property owners and an increase in taxes for Black households, which owned minimal or no property and possessed few other taxable assets. After Mississippi's demonstration of the sales tax's viability and substantial revenue-generating capacity, other states nationwide implemented similar levies (Bartley & Richardson, 1999). Additional policies illustrating tax biases include the criminal fees and fines in Ferguson, Missouri, where state and local governments frequently impose charges on criminal offenders for services such as public defence and incarceration accommodations. The increasing reliance on fees, coupled with onerous criminal fines, promotes inadequate policing practices, as revealed by a U.S. Justice Department investigation in Ferguson, Missouri, following the murder of Mike Brown, and disproportionately affects low-income residents and communities of colour. Localities increasingly depend on criminal justice user fees primarily to generate additional money. In recent years, local governments have experienced a decline in resources due to reductions in state subsidies and restrictions on property tax increases. Local governments have exacerbated the issue by providing expensive tax incentives to private firms. The effects on different races are frequently a deliberate governmental decision, exemplified by the 1875 property tax cap in Alabama, which aimed to safeguard former enslavers following freedom (Hill et al., 2019). The cap persists in its position to this day. In other cases, the bias may be less apparent yet equally detrimental. The disaggregation of tax data by race can reveal both forms of prejudice.

This background also illustrates how the evolution of tax policy facilitates an understanding of how entrenched inequities can persist over time. Tax policy can be understood as a deliberate response to social inequity or injustice, yet it can also be viewed as a historically developed set of rules that inadequately respond to social inequity or injustice. California's Proposition 13, enacted by popular vote in 1978, exemplifies racial biases and deficiencies in tax policy, as it hindered property assessments and taxes from aligning with escalating home prices, ostensibly to save middle-income homeowners. This shielded established white homeowners from heightened taxation and transferred the expense onto new homeowners, who were predominantly Hispanic and Black. It devastated the state's property tax base, eliminated funding for public schools, and caused California's school rankings to plummet from "First to Worst" (Strand & Mirkay, 2019). The enactment of the measure marked a significant departure from the prior agreement among the populace and the corporate sector that taxation should align with the expenses of essential public investments, ranging from water infrastructure to education. The state, once predominantly white, was becoming progressively diversified. A vociferous Black and Hispanic demographic commenced advocating for equity in school, housing, employment opportunities, and various other

domains of life. The increasing white anger and campaign rhetoric focused on alleged taxpayers versus takers influenced the results, resulting in enduring repercussions on California municipalities' capacity to generate income. Such a historical overview sheds light on the complications involved in the design of tax policy to promote equity or redress injustice. In addition, the issue of who is involved in the design of tax policy is critical. Essentially, those with the most at stake often have the least say in the outcome. This has commonly been the case with gender equity in tax policy and has certainly been the case with racial equity in tax policy. In 2011, Governor Sam Brownback implemented a significant overhaul of state government, which included substantial income tax reductions that predominantly favoured the highest-earning residents of Kansas. The policy changes led to reductions in public benefits program expenditures and a reconfiguration of school financing formulas that disproportionately affected lower-income districts. The Brownback income tax cuts predominantly favoured high-income white households; however, the subsequent rise in sales taxes and the removal of specific low-income tax credits led to a tax increase for the lowest earning 40 percent of Kansas taxpayers. This adversely affected numerous white families, as the state comprises over 85 percent white individuals, with most impoverished Kansans being white. Black and Hispanic Kansans are disproportionately represented among low-income earners, indicating that the majority experienced a tax increase due to the Brownback tax cuts ([Kansas Centre for Economic Growth, 2016](#)). Low-income households of colour experienced negative impacts from decreased per pupil funding in public schools and the lack of Medicaid expansion ([Strand & Mirkay, 2019](#)). Finally, to ensure that one holds up a mirror to the tax system, it is crucial to document how injustices in tax policy are obscured by and buried in the very design of that policy.

2. The Intersection of Tax Policy, Gender, and Race

As the nation grapples with increasing inequality along lines of wealth, income, gender, and race, attention has focused on the distributional effects of federal and state budgets. Who pays taxes, to whom do we give tax breaks, and how do public expenditures shape equality or inequity? While these questions are often explored in terms of class, there is a compelling need to look at the intersection of tax policy with issues of gender and race. Focusing on social expenditures and tax credits designed to alleviate poverty, for instance, ignores the compounded effects of marginalisation ([Moran, 1999](#)). Tax codes, however progressive, are generally designed in ways that fail to consider how common social structures, and cultural epistemologies impose additional burdens on women, on racial minorities, and on women who are racial minorities.

Although intersectionality—the ways different forms of discrimination intersect to create new disadvantages—is a well-developed framework in discussions of social and economic policy, it is less often applied to questions of tax policy. Here, intersectionality is explored only regarding the conflation of race and

gender. The analysis is focused more widely on the gendering of tax policy and its racially disparate effects. It is not only that tax policies afford or restrict economic opportunity differently based on race and sex, but that in the case of the Internal Revenue Code's effects, the two cannot be disentangled. The complexity of tax rules necessitates detailed analysis of their effects on classes of taxpayers. There is space here only for a discussion of tax policy's impact on some racial minorities and on women, with examples to demonstrate how that impact coalesces along the lines of race and sex.

Tax issues are rules regarding income disparity, tax credits that ameliorate poverty, and deductions that promote homeownership, education, and business investment. The aim first is to provoke thought about how these inequities might be accounted for and fixed, and second to argue that, by focusing on race, gender, and tax policy together, the discussion of inequity becomes more pointed and precise. It is in part because tax systems are so deeply imbued with systemic bias that the discussion is necessarily rendered more abstract and theoretical. While there is good statistical evidence of race effects within the Internal Revenue Code, some effects are difficult to quantify. What exactly does it mean to be treated "fairly" or "equitably" in an environment in which tax policy covertly and implicitly shapes the terms by which economic, social, and political opportunity is racially and sexually distributed?

Historical Disparities and Discrimination

Disparities in tax outcomes by gender and race are often considered contemporary problems. While disparities brought to light by COVID-19 and the protests following the murder of George Floyd are at the forefront, there are still many, even within the tax structures themselves, who resist considering these issues as anything but contemporary. However, a historical understanding of these disparities is vital for structural fixes to tax systems. Specifically, legal tax disparities stem from a long history of discriminatory US laws and policies against women and Black people, dating back to the founding of the country as the United States.

Disparity outcomes woven into the tax construct are direct results of discrimination going back decades, sometimes centuries, against these communities. The tax code and tax policy choices made today are directly tied to the discrimination wrought against Black bodies and women throughout history, first as the enslaved and property holders with no rights and continuing through today's disparities in economic opportunity and wealth accumulation (Moran, 1999). Throughout history, the social understandings of women and Black people as constructs inferior to cis het white men have shaped what laws are passed, how those laws are enforced, and who is able to benefit from those laws. These social attitudes, stereotypes, and narratives formed the basis of tax policy decisions that created current disparities in the legal structure that persist today.

For example, the first federal tax ever instituted in the United States was a customs duty based on the volume of goods imported into the country. The 1791 import fees laid upon enslaved people as property brought about a basic

understanding of how taxes could regulate domestic economic activity. The 1794 passage of the first federal income tax, however, explicitly exempted all “Plantations, Lands, negroes and other Slaves” from taxes. With the foundation of the country in its laws was a foreclosing of taxing slavery. Still today, structural racism persists, thwarting decades of redistributive policy efforts aimed at closing the employment, wage, and wealth gaps.

The US civil rights movement in the 1960s focused on dismantling *de jure* discrimination, exposing how unfair laws created unfair outcomes. Yet, while the law was used to carve out inequities in income and wealth, it was also an unequal power—those with less legal power accumulated less wealth. Civil rights law targeted racism explicitly, usually in employment or access to services. Like how employment discrimination law prohibits consideration of race in hiring practices, it would be illegal to create a tax policy that would directly favour or disadvantage people of a certain race. In the case of *Bob Jones University v. United State* (1983) 461 U.S. 574, 586, Black applicants and students were discriminated against based on their race was held by the Supreme Court to against the country’s fundamental policy commitment. Despite falling facially under section 501(c)(3) of the Internal Revenue Code, neither Bob Jones University nor Goldsboro Christian Schools qualified for tax exemption. The Court’s decision represented the culmination of over a decade of judicial efforts and administrative constitutionalism to curb the rise of racially discriminatory private schools that, in effect, preserved segregation in the South. The holding of the case was broad: violation of fundamental public policy which disqualifies an entity for tax-exempt status. The results of the holding cohered with the ideals of progressive society: the government ought not to subsidize discrimination, particularly of marginalized groups. However, tax policy choices, while race neutral on their face, can nevertheless create legal outcomes by race. Conversely, in *Bostock v. Clayton County* 140 S. Ct. 1731, 1737 (2020), the Supreme Court incorporated sexual orientation and cross gender status into the protection afforded by Title VII. Given this evolution, it is unsurprising that anti-discrimination law now plays a central role in effectuating equality and, in the words of a leading scholar, has driven “important and far-reaching changes in the social practices of gender and race” (Post, 2000). But despite this evolving anti discriminatory landscape, IRS enforcement of Bob Jones remains frozen in time.

Marriage and tax are also another area of concern. For example, U.S. tax law has chosen marriage as the defining characteristic of all individuals when deciding how income tax returns should be filed. That is, most Americans file their 1040s either as “single” individuals or as “married filing jointly”. But even when taxpayers in these two groups have equal incomes, they aren’t necessarily treated equally. Among married couples, our tax laws give preferential treatment to those whose marriages comport with “tradition”—that is, with one spouse working in the labour market and the other in the house. These couples are rewarded because they pay less tax than if they earned the same amount but hadn’t married. In contrast, those in “modern” marriages—with each spouse working outside the home—often suffer marriage penalties. These couples pay more tax than if they earned the

same amount but hadn't married. And "single" taxpayers never receive a bonus but instead often pay more tax than a married couple with the same income.

However, the Tax Cuts and Jobs Act passed in 2017 temporarily mitigates the marriage penalties for some two-earner married couples but failed to address other aspects of the tax laws that contribute to the marriage penalty. Low-income married couples, for example, are still hit with significant marriage penalties under the Earned Income Tax Credit. At the same time, the Act increased the bonuses paid to single-earner married couples that provide financial encouragement for one spouse—traditionally, the wife—to stay at home. To take a simple example, an individual making \$100,000 with no dependents who takes the standard deduction would see a 43 percent reduction in taxes in 2018 by marrying a stay-at-home spouse but would have seen a reduction of only about 38 percent in 2017 (Infanti, 2019).

The tax treatment of employment discrimination awards is another example. Traditionally, personal injury awards have been excluded from taxable income. Courts differed on whether employment discrimination awards were covered by this exclusion, with some courts allowing these awards to be recovered tax-free and others requiring them to be taxed. However, in 1996, Congress stepped in to end litigation over this issue and decided to take away the exclusion, thus requiring workers to report an employment discrimination award on their federal taxes. In view of this, disadvantaged groups are the ones most likely to suffer from employment discrimination. The top categories of discrimination reported by the Equal Employment Opportunity Commission include race, disability, sex, age and national origin. Members of the LGBTQ community also suffer discrimination, but legal protection is not available for them in every state. All these groups bear significant monetary and psychological costs because of employment discrimination. The awards they are given are intended to help mitigate those costs—to make them whole. Such awards should not be taxed any more than the awards that make victims of car accidents whole for their injuries, which are still covered by the exclusion.

On the contrary, Congress continues to let employers required to pay these discrimination awards deduct them from their tax bills as business expenses. If the goal is to prevent employment discrimination, it's counterproductive to penalise victimised workers with a tax while rewarding employers who allegedly or discriminated with a benefit.

Also, the New Deal's Fair Labor Standards Act of 1938 (FLSA) introduced a 40-hour work week, banned child labour, and established a federal minimum wage and overtime requirements (U.S. Department of Labor Wage and Hour Division, 2019). While the FLSA boosted wages and improved working conditions for thousands of white workers, it largely excluded African American workers from receiving these benefits by exempting many domestic, agricultural, and service occupations (U.S. Department of Labor, 2019). This policy decision trapped families in poverty and tacitly endorsed the continued exploitation of workers of colour.

However, the lawmakers amended the FLSA to include some of these occupations in subsequent decades, but agricultural and domestic workers—many of whom today are Latinx or Asian American—remain some of the least protected employees in the United States (Lin, 2013). Many agricultural workers are still denied access to overtime and minimum wage protections (U.S. Department of Labor Wage and Hour Division, 2019). For example, children as young as 12 years old are legally allowed to work in the fields (National Centre for Farmworker Health Inc., 2018). Live-in domestic service workers, babysitters, and companions for the elderly—all occupations in which people of colour are disproportionately represented—also remain excluded from many FLSA protections (U.S. Department of Labor, 2019).

The National Labor Relations Act of 1935, also known as the Wagner Act, was enacted shortly before the FLSA and expanded collective bargaining rights nationwide (Roosevelt Presidential Library and Museum, 2019). Union membership afforded workers higher wages, improved benefits and job security, and better working conditions, allowing many to transition into the middle class (Kirsch, 2014). However, the Wagner Act excluded domestic and agricultural workers and permitted labour unions to discriminate against workers of colour in other industries, such as manufacturing (Cassedy, 1997; Human Rights Watch, 2000). The Wagner Act's discriminatory provisions also coincided with a national movement to dismantle collective bargaining altogether, especially in more racially diverse states (AFL-CIO Labor Commission on Racial and Economic Justice, 2019). While workers eventually convinced lawmakers to ban unions from engaging in racial discrimination, many domestic and agricultural workers, who are disproportionately people of colour, remain excluded from Wagner Act protections (U.S. National Labor Relations Board, 2019). Conversely, in 1947, Congress overrode President Harry Truman's veto to enact the Taft Hartley Act, which was designed to strip away many of the beneficial provisions of the Wagner Act. Among other things, this law gave states the green light to ban unions from requiring workers who benefit from collective bargaining to help pay for bargaining costs (Gould & Kimball, 2015). Today, 8 of the 10 states with the highest percentage of Black residents have "right-to-work" laws, which prohibit fair share fees (Kaiser, 2017). These laws strip funding and bargaining power from labour unions (Madland, 2018) which in turn has a profound effect on the economic wellbeing of the people of colour. Black and Latinx workers who belong to unions receive higher wages and experience a smaller racial wage gap than those who are not in unions (Traub, 2018). Thus, "right-to-work" laws undermine and stymie workers' ability to advocate for themselves through unionization and to achieve economic parity.

Additionally, the U.S. 1935 Social Security program—like some other social institutions—is biased against women and African Americans. One major contention along these lines involves the original coverage exclusions of the Social Security Act of 1935. The 1935 Act limited its provisions to workers in commerce and

industry (this is what is known as the program's "coverage"). This meant that the new social insurance program applied to about half the jobs in the economy. Among those left out were farm and domestic workers. Contemporary scholars have looked at this provision of the 1935 Act and realised that a disproportionate number of African Americans were in these two occupational groups and concluded that the disproportionate impact is evidence of a racial bias as the motive for this coverage exclusion (Williams, 2003; Poole, 2006).

The poll taxes were another policy designed to exclude marginalised groups. From its establishment in 1853, members of the Washington Territorial government restricted voting to white male inhabitants age 21 and older (Washington State Secretary of State, 1853). In 1864, to discourage immigration by Chinese people, the territorial government enacted a hefty per-head-of-household tax on Chinese residents that was three times higher than the equivalent tax on white residents (Washington Territorial Laws, 1863-64). The act's intent was unequivocally stated in its title: "An act to protect free white labour against competition with Chinese ... labour, and to discourage the immigration of the Chinese into this territory" (Washington Territorial Laws, 1863-64). Although the head tax ("poll tax") was unpopular and was later repealed, this 1864 legislation reflected the hostility against Chinese Washingtonians that existed at the time. It also helped breed discrimination and violence against Chinese and other Washingtonians of Asian descent for decades after (Klingle, 2000).

To mitigate these biases, the Tax Cuts and Jobs Act (TCJA) was a major overhaul of the tax code signed into law on the 1st of January 2018 by President Donald Trump. The TCJA was passed into law by the senate on Dec. 2, 2017, by a party-line vote of 51 to 49. The reform impacted taxpayers and business owners, particularly through tax cuts. For instance, it permanently removed the mandate requiring individuals to purchase health insurance, a key provision of the Affordable Care Act (U.S. Congress. H.R.1). However, many of the tax reform benefits for individuals expires in 2025 (U.S. Congress. H.R.1; Clerk of the U.S. House of Representatives. Roll Call 699| Bill Number: H.R. 1).

Also, the Inflation Reduction Act (IRA) is another reform policy that will not eliminate the racial wealth gap but will help shrink it as they mark a turning point away from decades of tax policies that have given increasingly more advantages to the disproportionately wealthy, white owners of corporations. However, IRA does not include any direct wealth taxes, but it does include two taxes that will ensure the very largest corporations are paying some taxes.

In view of the above policies and case laws, structural racism in federal, state, and local policymaking has produced stark and persistent inequities in economic well-being. Eliminating these disparities will require long-term, targeted interventions to expand access to opportunity for people of colour.

3. Challenges and Inequities in the Current Tax System

The tax system in the United States is often touted as a great equalizer, a means to

level the playing field for all Americans. However, a deeper look at who pays taxes and who benefits reveals systemic inequities rooted in race and gender. The current tax system is neither fair nor adequate; it is biased against women and people of colour. Recent major changes in tax policy have compounded these inequities, stripping away critical building blocks of gender and racial justice in the tax system.

Gender bias permeates the design and implementation of tax policies at all levels of government: federal, state, and local. As a result, women pay a higher percentage of their income in taxes than men do. Despite being the largest public revenue source for state and local governments, the sales tax often hits lower-income residents—disproportionately women and people of colour—hardest. In many states, services such as childcare, which primarily benefit women, are not exempt from sales tax. Yet the federal government provides significant tax breaks to corporations and wealthy individuals who invest in private daycare facilities, creating a perverse system where women are taxed for seeking work.

While erroneous assumptions about high-income taxpayers pervade popular discourse, the tax code nevertheless favours white households over Black and Latinx households, a disparity driven in large part by the lifetime gap in wealth between whites and people of colour. Importantly, federal tax policy advantages capital income—gains from investments or inheritance—over wage income. Nearly two-thirds of capital income is received by the richest 5 percent of Americans, while half of working-age Black households own no wealth at all, effectively excluding them from this tax benefit. For those who do possess capital income, the opportunities afforded are shockingly unequal. Most of all gains from investments and inheritance accrue to white households, growing the divide in tax equity beyond salience alone. In sum, capital income represents an additional layer of discrimination on top of disparities in wage income, further entrenching race-based inequalities exacerbated by centuries of violence, dispossession, and segregation.

The United States faces many challenges in implementing an equitable tax system, including income inequality, tax complexity, lack of data, tax code inequities, tax enforcement issues, and revenue collection problems (Hanlon & Hendricks, 2021). For example, the tax code favours the wealthy through lower tax rates on capital gains and dividends, and through regressive deductions like the state and local tax deduction; some elements of the tax code exacerbate differences in wealth accumulation between racial groups; taxpayer avoidance where wealthy taxpayers sometimes use legal strategies to avoid paying taxes and revenue collection problems as the federal tax system doesn't raise enough revenue to fund government spending (U.S. Department of the Treasury, 2024). To curb these challenges would be to raise corporate tax rates, close tax loopholes, expand incentives for research and development, equalizing capital gains and ordinary tax rates and phasing out lower-bracket benefits for higher-income households (Hanlon & Hendricks, 2021).

3.1. Gender-Based Tax Discrimination

Women face tax discrimination. The taxation system's policies and practices often do not recognize women's economic realities and actively perpetuate gender-based poverty while limiting women's opportunities for financial empowerment. Many women's tax choices result from the economic effects of their relationships. As a result, they suffer from gender-based discrimination because the state's tax system ignores unpaid labour. Tax accounting rules that govern what activities can be treated as income in a calculation, what costs can be deducted, and how ownership is determined, all favour men's financial interests (Philipps, 1996). For example, over \$28 million punitive tax debt was left unpaid by companies grossing over \$100 million. These companies enjoy 67 percent of deductive tax treatment while women earn only 33 percent of the total deductions available. Gender bias exists in the structure of tax codes, with taxation rules providing unequal treatment in deductions. Thus, while men can deduct a wider range of expenses than women, tax reformers favour reforms that widen these deductions (Lahey, 2015). One feminist critic contends tax reform proposals share a basic, gender-biased assumption. For instance, assumptions favouring capital gains reform assume gender neutrality in income distribution, while women assume a disproportionately greater tax burden than men. In addition, proposals assume gender-neutrality arbitrarily define family structures, households, and relationships in ways that assume individual independence outside relationships. Many proposals exacerbate rather than address gender inequities, blurring distinctions between the taxation status of individuals and families.

In 2007, women earned 72 percent of men's earnings and paid 33 percent of the federal tax burden. With men earning on average \$77,917 and paying a 15.5 percent burden, women earned on average only \$56,498 while paying a 24.6 percent burden. Ninety-one percent of women's income sources were subject to progressive tax rates compared to men's 64 percent with the remaining income from sources subject to regressive tax treatment. Moreover, the top 5 percent of earners made up 25 percent of men's earnings but only 14 percent of women's earnings, meaning taxation worsens inequity between the genders. Finally, the relative tax burden of women increased from 23.6 percent to 24.6 percent between 2005 and 2007, as financial status fell from 77.4 percent to 72.0 percent of men's financial status. Unpaid labour comprising 80 percent of the total unpaid labour, heavily done by women, represents a net worth of over \$145 billion. Yet, financial status outside the paid labour market is ignored in tax considerations. Consequently, with paid labour making up only 55.5 percent of women's financial status, 94.4 percent with men, taxation disproportionately affects women's financial status. Tax policy directly connects to gender inequity, feeding a vicious cycle of poverty for women. The problem is not the gender-neutral nature of tax policies but gender-based discrimination within taxation, creating inequity beyond the gender-neutral criteria. Thus, feminisation of policy is crucial to avoid deepening inequity and carefully analysing tax reforms is vital to close gender inequity gaps.

3.2. Racial Disparities in Taxation

Similarly, the U.S. tax system upholds and exacerbates racial inequality due to both its structure and its administration. The design of the federal income tax system reflects a vision of tax justice that is at odds with the historic and present-day realities of racial inequity, concentrated poverty, and segregation. Consequently, racial inequities compounded from centuries of slavery, dispossession, and exclusion persist throughout the economic recovery from the Great Recession. For example, the Black families collectively held 14% of total U.S. wealth in 2016 (down from 18% in 2007), Black families are projected to hold no wealth at all in 2080, with Latinx families following suit by 2210. In 2017, the share of federal income taxes paid by the poorest 20% of households fell to 1.7%, while the share paid by the richest 1% rose to 28.5%—evidence of a progressive, rather than regressive, income tax system. However, federal income taxes represent only 37% of total taxes paid in the U.S., while state and local taxes (accounting for 49% of total taxes paid) are overwhelmingly regressive, by far the most regressive of any state tax system in the country. Such state and local taxes disproportionately burden Black, Latinx, Indigenous, immigrant, and other people of colour, while White households benefit from a subsidisation of rural communities by central cities, in an extension of federally funded highway infrastructure built to facilitate suburban expansion.

In both law and practice, racial discrimination exists at every level of the tax system, resulting in working families of colour—especially Latina and Native American families—receiving the least tax credit assistance and safety net support. Racialised class disparities reflect a differential distribution of tax compliance burdens. Despite accounting for only 13% of U.S. employment, Latinx workers make up 21% of all workers affected by tax enforcement actions, having their wages garnished at 5.5 times the rate of White workers. Racialised disparities in access to tax subsidies, tax-related services, and tax compliance resources compound dispossession from the public financial system and exacerbate vulnerability to extraction by the predatory financial system.

3.3. Racial Disparities in the U.S. Tax Systems Compared Globally

In the United States, the nuances of racial discrimination within the realm of taxation have been both historically understated and deeply entrenched, frequently revealing themselves through mechanisms such as property tax evaluations, IRS scrutiny, and the architecture of tax policy (Avenancio-León & Howard, 2020). However, the tax system has not overtly aimed at specific racial groups in the manner of apartheid-era South Africa, where Black South Africans were systematically subjected to legally enforced discriminatory tax frameworks. Nonetheless, the enduring effects of segregation, redlining, and exclusionary policies indicate that tax laws have resulted in racially unequal consequences. For instance, the tax policies of the Jim Crow era systematically excluded Black Americans from benefiting from tax-funded public goods, including essential services like education

and infrastructure. Redlining and discriminatory housing policies is another policy that systematically relegated Black Americans to lower-value neighbourhoods, where tax assessments have historically been, and continue to be, disproportionately elevated. Even in contemporary society, the financing of public goods such as education and infrastructure continues to rely on local property taxes (Avenancio-León & Howard, 2020). This system perpetuates the historical underfunding of Black communities, leaving them at a disadvantage relative to predominantly white neighbourhoods.

In an international context, the United States exhibits distinct challenges stemming from its historical legacy of racial segregation, pronounced wealth disparities, and a decentralised approach to taxation. However, the major comparisons are in the following areas:

1. Property Taxes and Housing Inequities

In the United States, property taxes serve as a significant financial resource for public education and local services; however, the methodology of their assessment frequently results in disproportionate impacts on minority communities. Research has indicated that homeowners of Black and Latino descent are disproportionately subjected to over-assessments in relation to the true market value of their properties when compared to their white counterparts (Avenancio-León & Howard, 2020). For example, a 2020 study by the University of Chicago found that Black homeowners pay 10% - 13% more in property taxes than white homeowners with similar properties (University of Chicago, 2020). This results in them incurring greater property tax obligations compared to their white counterparts for homes of equivalent value thereby exacerbating racial wealth gaps and reduces wealth accumulation. The underlying issue stems from the subjective nature of property assessments conducted at the local level, where residences in minority neighbourhoods frequently receive inflated valuations, in contrast to those situated in affluent, predominantly white areas, which are often undervalued (Ihlanfeldt & Rodgers, 2023).

Conversely, numerous European countries finance public services via national taxation instead of relying on local property taxes, thereby mitigating racial inequalities in the distribution of resources. For example, countries such as Canada, Germany, and the U.K. exhibit more centralised property valuation systems on an international scale, thereby reducing the potential for racial biases to impact property tax assessments (Ihlanfeldt & Rodgers, 2023). Thus, the system in the United States exhibits a degree of fragmentation, wherein local governments possess considerable autonomy, resulting in notable disparities.

2. Examination of IRS Audits and Racial Bias

The tax enforcement system in the United States has demonstrated a tendency towards racial bias in its auditing practices of taxpayers. A study conducted in 2023 by researchers at Stanford revealed that Black Americans experience audits at disproportionately higher rates compared to their white counterparts, despite having comparable incomes and claiming identical tax credits (Ho et al., 2023).

The Earned Income Tax Credit (EITC), a significant benefit for individuals with limited income, plays a crucial role. The IRS exhibits a notable tendency to audit EITC claimants at a disproportionately higher rate, particularly among Black and Latino populations, even though significant tax evasion is more prevalent among affluent individuals (McGhee, 2023).

The bias arises from the mechanisms of algorithmic decision-making, wherein audit selection algorithms disproportionately focus on deductions and credits frequently utilised by minority groups, rather than addressing the more prevalent issue of tax avoidance among high-income individuals (McGhee, 2023). In nations such as Germany and the U.K., audits are strategically focused on high-income individuals and corporations, thereby mitigating the racial disparities observed in the United States.

3. Disparities in Wealth and Taxation

The U.S. tax system fails to adequately confront racial wealth disparities, and in certain instances, it exacerbates them. Principal matters encompass: The disparity in capital gains taxes, which are comparatively lower than income taxes, serves to advantage affluent households—predominantly white—who possess stocks and real estate (Perry & Donoghoe, 2023). In contrast, lower-income workers, who are disproportionately Black and Latino, depend on wages that are taxed at higher rates. Estate taxes, while possessing the potential to facilitate wealth redistribution, impact a limited segment of the American populace and can be readily circumvented by the affluent through various loopholes (Perry & Donoghoe, 2023). The disparity in generational wealth between white families and their Black and Latino counterparts serves to deepen the existing racial wealth gaps.

Like the United States, UK has a more aggressive estate tax system than the U.S., reducing intergenerational wealth accumulation among the richest citizens. While racial income disparities exist, the United Kingdom's public benefits and progressive tax system help cushion the financial impact on racial minorities more effectively than in the United States (OECD, 2022; World Bank, 2021). Also, other nations such as Sweden, Denmark, and Canada implement elevated wealth and inheritance taxes, alongside more robust social safety nets that mitigate racial economic disparities (World Bank, 2021). The United States continues to be among the wealthiest nations with the least emphasis on redistribution of resources.

4. Tax Incentives and Exemptions

The intricacies of tax benefits in the U.S. render them more challenging to navigate for individuals who require assistance the most. Initiatives such as the Earned Income Tax Credit and the Child Tax Credit provide essential support to low-income families; however, they frequently necessitate tax filing assistance, a resource that remains inaccessible or unaffordable for many minority groups (Avenancio-León & Howard, 2020).

The challenges posed by language barriers, insufficient financial literacy, and a historical scepticism towards governmental institutions significantly hinder Black and Latino taxpayers in their efforts to access all available benefits (Avenancio-

León & Howard, 2020).

Countries like Australia and the U.K. employ more streamlined, automated tax systems that facilitate the direct application of numerous benefits to wages or their automatic distribution, thereby diminishing racial disparities in the uptake of these benefits. Also, South Africa has a progressive taxation and social welfare programs that addressed tax racial disparities despite the tax system being shaped by racial history, with economic inequality largely mirroring apartheid-era divisions. For example, the government introduced policies such as Black Economic Empowerment (BEE) initiatives aiming to increase economic participation among historically marginalised groups (South African Revenue Service, 2020).

Conclusively, the tax system in the United States exhibits greater systemic racial disparities, attributable to its decentralised structure, dependence on regressive tax policies, and a legacy of historical discrimination. In contrast to certain nations that implement progressive taxation and social policies aimed at alleviating racial inequality, the system in the United States frequently perpetuates the prevailing disparities in wealth. To rectify these disparities, it is imperative to implement policy reforms that include equitable property tax assessments, a progressive approach to wealth taxation, and the automatic distribution of tax credits, all aimed at mitigating racial bias within the taxation system.

4. Benefits of a Fair and Equitable Tax System

A fair and equitable tax system comes with a multitude of benefits. First and foremost, it stimulates economic empowerment by addressing the systemic barriers to financial independence many experiences, but particularly those from marginalised communities. An equitable tax system can ensure the redistribution of wealth from the richest in society to everyone else. A progressive tax system that shares the tax burden proportionately to income can ensure fiscal fairness, which prohibits anyone from being taxed more than their means (Repetti, 2008). A fair tax system allows for inclusive public services by making sure everyone has access, on equal terms, to quality healthcare, education, housing and infrastructure, regardless of income. This can widen employment opportunities, enhance skills and productivity, and reduce poverty and inequality. With a fair tax system, everyone contributes to public services and benefits from them. It is in everyone's interest to pay taxes when they know that their taxes will provide them with good quality public services. Poor tax systems limit access to public services, and as a result, restrict opportunities. For instance, it was seen that the 2017 Tax Cuts and Jobs Act in the United States led to efficiency gains in the economy, as firms receiving larger tax cuts were more likely to increase their investment, labour demand and profits. However, the tax cuts also led to an increase in inequality, with roughly half of the gains from the tax cuts flowing to corporate shareholders, and the other half flowing to highly paid workers and executives. Thus, it can be said that policymakers face an efficiency-equity trade-off when setting corporate tax policy.

Regionally, there are examples of how a fair and equitable tax system can uplift

the disadvantaged. During the West African cocoa product crisis in 2000, producing countries rejected the recommendation to privatise and liberalise the sector, instead adopting an import tax system that dramatically redistributed wealth throughout the supply chain. The purchasing power of farmers doubled within a decade. In 2008, the Rwandan government introduced reforms to broaden the income tax base, rendering millions more taxpayers liable, and brought cities' dependent informal vendors and businesses into the system. Revenue nearly tripled in real terms within a decade, and funds for education and health outside the capital were prioritised. Despite the political context, these examples illustrate the change taxation can bring. Beyond redistribution, an equitable tax system promotes equality. By controlling disparities in wealth and income, it can limit the stratification of society into elites and masses. When the rich and powerful have the appropriate leverage over the poor and vulnerable, society faces degradation, conflict, and ultimately collapse. In sum, equitable taxation is a moral imperative, but equally, a practical one.

Economic Empowerment and Wealth Redistribution

Beyond the ability to raise revenue for public investments, a fair tax system is vital to achieving economic empowerment and wealth redistribution. Significant poverty alleviation and economic opportunities advancement for women and other less represented groups in the labour market have proven able to achieve by tax policies with a redistributive effect (Repetti, 2008). Hence, there is a strong commitment to enacting tax reform with clear redistributive impact, increasing fixed and lower share income taxes on the rich free of harm, and pooling the revenue towards the poorer half of the population. Chile, Costa Rica, and Uruguay's equitable tax policies illustrate the above ideas.

In developing nations where the informal economy predominates, it is vital to ensure that the community needs are addressed by fair taxes by obliging trades above a minimal threshold to pay them while exempting those below it. This guarantees the essential social services adequately funded by fair taxes that community development is prerequisite to wider compliance and formalisation of trades. Education, health, and public space development ensure the locally desired social services are provided, which in return enhance residents' lives and foster adherence to the tax system. When sufficiently empowered, communities themselves can oblige their members to participate in the democratic process, thereby at least partially counteracting the dominating liberal doctrine effect. It is important to note that local social control mechanisms may take forms other than simply civil actions backed by criminal law as in the West. Beyond life improvement, this empowerment leads residents to desire greater participation in the decision-making processes beyond local communities themselves. When relatively economically secure, citizens care about deliberation in fora wider than the local community itself and become more politically engaged, thus more likely to advocacy and join social movements. Redistribution's potential long-term benefit on socioeconomic

stability and growth is such that greater equity in earning technique seems to slow growth down when assessed from the accounting perspective, but it becomes clear that the former generates a more even distribution of income from which past policy shocks' effect dissipates more smooth and thus socioeconomically stable pathway. Having initially more unequally distributed wealth, the economy grows faster than when starting from a more equally arranged wealth, and the robustness of the result stems from the point that the developmental effect is always more pronounced in the least equally arranged economy. Hence comprehensive reform addressing wealth stack redistribution is viewed as principal to achieve the stability coupled with equity growth pathway.

5. Policy Recommendations and Conclusion

Gender and racial injustice run through the veins of the tax system. Wrongly conceived as a “neutral” tool of economic and social policy, the tax system is deeply biased against women, ethnic and racial minorities, and others who are marginalised in the society. To remedy this, a number of actions are needed: (i) tax and transfer systems worldwide should be made flat and gender-neutral; (ii) women's and racial minorities' representation in parliaments and in executive agencies where tax policy is designed and implemented should be supported; (iii) biases in tax policy design and implementation regarding gender and race should be identified and amended; and (iv) countries and regions—from the global to the local level—should make binding commitments to gender and racial justice in tax policy and monitor compliance (Shamir et al., 2018).

While the above recommendations are actionable, they may not, by themselves, guarantee better tax outcomes for women and racial minorities. Gender and racial injustices are often perpetrated by tax systems that are in principle fair and just. Therefore, accountability in policy implementation is crucial to the success of these recommendations. It is vital to ensure that policymakers at all levels, as well as civil society organisations that hold them to account, are aware of the political pressures that need to be resisted to ensure successful implementation. The best policies or procedures may fail if stakeholders do not recognise the need for concerted action and vigilance. Currently, reforms to policy-slashing, austerity, anti-tax, and anti-regulatory regimes are being undermined because civil society is not doing enough to ensure that diverse voices are heard and that constituencies most impacted by tax decisions are represented.

Reforms for Gender and Racial Justice

Transforming Gender Justice in Taxation Policy

While taxation is often understood as a purely technical and economic issue, it is a deeply political and contested arena. This final section of the text lays out suggested reforms to the tax system that could be taken to make it more gender and racial just. These reforms are concrete changes to tax policy but do not exhaust the necessary transformations. Wider changes to political and economic

structures are also needed to dismantle patriarchy and colonialism from the world economy.

The focus of the discussion is on tax codes, i.e. laws governing taxation. The aim is to highlight the need to transform a handful of crucial aspects of the tax code to begin to make it gender and racial just. The proposed reforms include: 1. Do not treat households as the unit of taxation. Do not allow joint taxation of couples and state family benefits to be tied to taxable income. 2. National tax codes should be revised to ensure that pre-tax incomes of women and men, and racialised and white populations, are treated equally. 3. Do not design taxes on wealth, inheritance and property that benefit already wealthy households (individuals). 4. State a commitment to eradicate the hidden apartheid from the tax system of post-colonial states. 5. The government should reassess the IRS audit selection process to eliminate racial biases in enforcement. 6. The U.S. should analyse and adapt taxation strategies from countries with effective redistribution policies. 7. Prohibit the design of any tax system that discriminates against groups historically oppressed by the state. In addition to these prohibitions, it is argued that tax codes should include the following measures that promote gender and racial justice: 1. Tax codes should obligate the collection and publication of data necessary to analyse their impact on gender and racial inequalities. 2. Tax coordination should be designed to protect against damage to inclusivity goals. 3. Tax codes should ensure that tax compliance does not impose costs on low-income households, particularly single mothers (Shamir et al., 2018).

These suggestions to consider the impact of proposed tax reforms on gender and racial justice go beyond the requirements of current law or prevailing norms. They are meant as a starting point for activists and policy makers who want to push tax policy and political debates in a more inclusive direction. On any of these aspects, the proposed reforms could go further. For example, outside banks and corporations, there is a poverty of institutional means to scrutinise the design and implementation of tax codes; a lack of transparency leads to abuse. National governments and international governmental organizations should collaborate with non-governmental organisations to use carefully collected and scrutinised data to inform policy proposals on these issues. This is a call to act on these recommendations as a first step toward justice, not a plea for patience. It also needs to be made clear what is not proposed here. It is not suggested that gender and racial justice should be pursued in taxation in isolation from efforts in other arenas. It is also not suggested that reforming the tax system is sufficient to eradicate patriarchy or colonialism from the political economy.

The desired outcome is a tax system that does nothing to entrench or reproduce group inequalities. Transforming the tax system alone would not make a society gender and racial just, as a tax system can only address inequalities that have not been already written into the political economy. The purpose of this section is to provide a means to assess the inclusivity of a proposed set reforms to a tax system. It has meant to outline what it is considered a minimally inclusive tax system; a

system that does nothing to entrench or reproduce group inequalities. It is further hoped that these proposals provide policy makers and activists with a clear and concrete path to transform current tax systems, so they do not entrench and reproduce gender and racial injustices.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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