

Justice, Taxation and Social Policy an interdisciplinary conference

22-24 August 2013, Salzburg, Austria

Keynot speakers:

Isabela Mares (Columbia University)

Erich Kirchler (University of Vienna)

Paula Casal (Universitat Pompeu Fabra)

Hillel Steiner (University of Manchester, tbc)

Background

The financial crisis and the high indebtedness of states puts pressure on tax systems as well as on considerations of social justice because of new levels of social inequality and because of the erosion of the welfare state and the creation of new vulnerabilities. The crisis has intensified a dynamics causing a growing gap between wealth and poverty and the austerity measures affect the most vulnerable groups. i.e. those who depend on the welfare system. Issues of intergenerational justice are affected because of the danger of a 'lost generation'. There is a real risk for young people without access to the job market to be left out of social security systems including the risk of old age poverty.

Against this background we want to reconsider the relation and connection of justice, taxation, and social policy. Social policy is mainly financed through taxation, and most theories of justice support social policy. Also, different forms of taxation such as income, wealth or inheritance taxes, and the whole tax system are subjects of ethical reasoning and they should be just. Should social justice be the main guide for the analysis, development and implementation of social policy and taxation? And, what shall and can follow from this claim?

Key themes and questions

- ⤴ the relationship between justice, taxation and social policy
- ⤴ justification of taxation in general and of different forms of taxation as progressive taxation, taxation of income and wealth or inheritance taxation
- ⤴ taxation, liberty and rights
- ⤴ justice within specific policy areas such as health care, ageing, family or poverty alleviation
- ⤴ social justice and the need of social policy
- ⤴ social policy and the transformation of the welfare state
- ⤴ redistribution and distributive justice
- ⤴ ideal theory and non-ideal politics
- ⤴ global justice and national tax policy

Call for abstracts and panel proposals

We invite conceptual, theoretical and empirical based contributions from all disciplinary backgrounds on these topics. Please prepare a 300-500 words abstract suitable for a 20 minutes presentation. We are especially interested in papers that aim to combine normative reasoning and empirical knowledge. We also particularly welcome proposals of themed panels of 3 papers.

Deadlines and contact

Please send your abstract or panel proposal until 15 January 2013 to cepr@sbg.ac.at Notifications of acceptance will be sent by 15 February. Full papers (between 5.000 and 6.000 words) are due before 15 July 2013 and will be circulated in advance. For further details or questions, please do not hesitate to contact us. The organizers will prepare a peer-reviewed publication based on the conference with a renowned publisher.

Conference Fee

The conference fee is 100 Euros. It covers the participation and access to all talks, the conference folder, coffee breaks, two lunches, the reception, the conference dinner and an optional guided city tour.

Organization and venue

The conference is organized and hosted by the Center for Ethics and Poverty Research (University of Salzburg). Please visit the conference homepage: www.uni-salzburg.at/zea//taxethicsconf2013

Organizing Committee

Prof Clemens Sedmak (King's College London and University of Salzburg)

Prof Andreas Koch (University of Salzburg, Department for Social Geography)

Prof Otto Neumaier (University of Salzburg, Department for Philosophy)