

## Rationale to Why Brazil Proposal to G20 Is Right Taxing the Billionaires (Super-Rich Individuals) in Rawlsian Theory of Justice



**Ezra Gerald Mwanilwa**

Student Jordan University College (JUCo)

**ABSTRACT:** As global governance efforts strive to tackle international inequalities, Brazil's G20 presidency has introduced a proposal aimed at narrowing the gap between wealthy and vulnerable populations. This proposal advocates for a 2% increase in the tax rate on the incomes of the ultra-rich individuals and corporations, intended to enhance public services and support climate change funding. The theory of justice as fairness, articulated by John Rawls in his influential works, provides a framework for justifying the redistribution of social benefits. An impartial understanding offers a rationale for how taxation measures can foster a more equitable society. Nonetheless, this proposal may face challenges due to the intricate nature of taxation systems that intersect across different nations.

**KEYWORDS:** justice, John Rawls, G20, economic inequality

### INTRODUCTION

On July 26, 2024, the G20, comprising the world's most influential governments, initiated discussions regarding the establishment of a global tax on billionaires. This initiative aligns with John Rawls' theory of justice, particularly his difference principle, which supports inequalities that benefit the least advantaged members of society. During a meeting held in Rio de Janeiro, finance ministers from G20 nations recognized the necessity of collaborating to impose taxes on the wealthiest individuals globally (ElÉonore Hughes 2024). Brazil's proposal at the G20 summit aims to increase taxes on the ultra-wealthy as a means to address income inequality and the concentration of wealth. The proposal advocates for a coordinated global approach among G20 nations to implement uniform tax policies, thereby preventing tax evasion and promoting equitable distribution. The fundamental objective is to achieve social justice, thereby reducing the gap between the wealthy elite and the broader population. Brazil aspires to foster a more equitable society and stimulate economic growth through investments in social programs and infrastructure. The Brazilian proposal suggests a minimum tax rate of 2% for the ultra-wealthy, which could generate between \$200 billion and \$250 billion in annual revenue. This initiative, introduced by French economist Gabriel Zucman, targets approximately 3,000 individuals whose net worth exceeds one billion dollars and who currently do not pay at least 2% in annual income tax (Zucman 2024). This progressive taxation strategy is specifically designed for those with substantial wealth and minimal tax contributions, aiming to combat global economic inequality by redistributing wealth and financing vital social initiatives. Zucman contends that the research substantiates the Brazilian initiative as "technically feasible" and praises G20 Brazil for its boldness in prioritizing this issue in discussions among the world's foremost economies. The underlying motivations for the proposal encompass tackling economic inequality, financing social programs, and fostering global solidarity. Felipe Antunes, the General Coordinator of International Financial Affairs at the Brazilian Ministry of Finance, is responsible for overseeing the G20 Finance Track and notes that the discussions are still in their early stages, necessitating sufficient time for comprehensive examination and execution. The proposal holds potential ramifications, including economic effects, social consequences, political viability, and dynamics of global governance. He emphasizes the importance of ensuring that the ultra-wealthy pay their fair share of taxes and highlights that concurrent discussions are vital for the varied implementation of the tax proposal. Ongoing dialogues are occurring in multiple international forums, and the matter will be addressed in all upcoming meetings.

John Rawls an American philosopher in his seminal work Theory of justice advocated for a theory The concept of justice known as 'justice as fairness' has emerged as a fundamental principle in the realms of social justice and political philosophy (Rawls, 1971). Despite facing various critiques, Rawls' theory of justice remains a valuable framework for analyzing international relations among states. The scrutiny of justice within global politics encompasses issues such as economic relations, including trade and taxation policies, as well as security and political matters. This theory plays a significant role in promoting both regional and global stability. It appears that states which generally adhere to basic principles of justice, such as equality before the law in their domestic affairs,

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often exhibit less commitment to these principles in their international interactions. Empirical evidence supporting this perspective can be observed in the harsh reparations demanded by the victors of World War II from the defeated nations; the lack of accountability for those responsible for the atomic bombings of Hiroshima and Nagasaki, who were not subjected to 'war crimes trials' similar to those held in Nuremberg and Tokyo; and the US's tolerance of atrocities committed by its troops during the Vietnam War, aside from isolated cases like the 'My Lai massacre' trial. Additionally, the UN-sponsored military action against Iraq following its invasion of Kuwait, described by General Schwarzkopf as a 'police action' that devastated Iraq, and the sanctions imposed on Iraq by a global community that had previously overlooked the war crimes committed in Vietnam, Grenada, Afghanistan, and other conflicts, further illustrate this inconsistency. The aforementioned examples serve to illustrate actions within the realm of global governance that provoke significant inquiries concerning the existence, implementation, and observation of justice. Conversely, this paper integrates Rawls' theory of justice, which articulates an understanding of justice rooted in impartiality. It posits that economic justice should not solely focus on merit-based entitlements but must also take into account individuals who are less fortunate or possess fewer talents. Furthermore, Rawls' theory underscores not only the principle of equality among individuals but also the necessity of addressing inequalities to uplift the least advantaged and most vulnerable populations. In the context of contemporary international relations, there exists a pronounced experience of injustices and disparities between developed and developing nations. These challenges encompass economic inequalities, human rights abuses, conflicts, post-conflict reconstruction, climate justice, and issues related to global governance and institutions. Such challenges may arise from the self-preservation instinct described by social contract theorist Thomas Hobbes in his conceptualization of the state of nature (Hobbes 1994). When nations prioritize their own interests and welfare, the dynamics of interstate governance and relations risk becoming inequitable, particularly for less developed and more dependent nations, such as many in Africa. This paper seeks to synthesize Rawls' theory of justice as fairness with the practice of international relations, particularly advocating for the taxation of affluent populations as a strategy to mitigate the economic inequalities stemming from the self-preservation tendencies of individuals and states. It clarifies the essential principles of Rawls' theory as a normative framework for economic justice within the sphere of international relations.

### **1. Rawls Theory of Justice**

Rawls' seminal work, published in 1977 by Harvard University, presents a comprehensive theory of justice that signifies a pivotal shift in political and moral philosophy (Gilbert Merrit). In developing his theory, Rawls critiques utilitarianism, which had been the prevailing framework for understanding morality and political philosophy. He articulates his intention to propose a theory of justice that serves as an alternative to the utilitarian perspective (Rawls 1977). According to Rawls, the utilitarian moral framework prioritizes the good over the right, focusing on the maximization of overall happiness for the greatest number of individuals, often at the expense of justice for the least advantaged. (Graafland, J .2021). He argues that this approach creates a vulnerability to injustices affecting the most disadvantaged members of society. Happiness or satisfaction is regarded as the primary individual good, and as Rawls asserts, a society is considered just when its principal institutions are structured to achieve the highest net balance of satisfaction for all its members (Pogge, Thomas 2010).

Rawls proposes an alternative utilitarian perspective known as the theory of justice as fairness. He begins by envisioning that individuals engaged in social cooperation must reach a consensus on the structure and principles that will define their basic rights and duties, as well as determine the distribution of social benefits and the governance model to be adopted for their collaboration. He further asserts that individuals must preemptively decide how to manage and regulate their mutual claims, establishing the foundational charter of their society. Additionally, rational individuals should contemplate what constitutes a good life and collectively determine what is just and unjust for their community. Rawls appears to adopt a contractual view of justice, suggesting that people must agree on the actions and behaviors deemed just or unjust. However, he recognizes that the contract formed during the establishment of society may be influenced by individual preferences and self-interest, leading individuals to prioritize their own interests at the expense of others. To address this concern, he introduces a hypothetical initial position, akin to the state of nature described by social contract theorists such as Hobbes, Locke, and Rousseau. For him, this initial hypothetical condition is referred to as the original position. This original position is not conceived as an actual historical circumstance, nor as a primitive cultural state. Instead, it is regarded as a purely hypothetical scenario designed to facilitate a specific understanding of justice. Rawls raises an important question: if the initial situation dictates the principles of justice to be adopted, is there any likelihood that the utility principle would be selected? (Michelman, F. I. 1973). He responds to this inquiry by suggesting that it is improbable that individuals who perceive themselves as equals, entitled to assert their claims against one another, would consent to a principle that might necessitate diminished life prospects for some solely to enhance the overall advantages experienced by others. Each individual seeks to safeguard their interests and their ability to pursue their conception of the good; therefore, no one has a reason to accept a persistent loss for themselves in order to achieve a greater overall satisfaction. In the absence of strong and enduring altruistic motivations, a rational individual would not endorse a fundamental structure simply because it maximizes the algebraic sum of benefits, disregarding its lasting impact on their own fundamental rights and interests. Consequently, it appears that the utility principle is at odds with the concept of social cooperation among equals for mutual benefit. For Rawls, the utility principle seems inconsistent

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with the idea of reciprocity inherent in the notion of a well-ordered society (Rawls, 1971). It is crucial that the concept of the initial position is thoroughly elucidated in the subsequent section.

### **1.1. Original Position**

In his quest to determine the most appropriate understanding of justice within a democratic framework, Rawls proposed a theoretical model referred to as the original position. This model is based on two fundamental principles: justice as fairness and justice as equality. It posits that individuals exhibit instrumental rationality, maintaining preferences that correspond to their conception of the good, while also displaying mutual disinterest, which reflects a certain degree of self-interest. These rational agents are deemed reasonable due to their inherent sense of justice, which guarantees their adherence to the principles of social cooperation.

In the original scenario, representatives of individuals within a theoretical society select principles of justice while considering limited interests and the information available to them. This information must be restricted to avoid the biased formulation of justice principles. Rawls argues that representatives are crucial, as society consists of a large population, making it impractical for every individual to participate in all matters; therefore, leadership and defined roles are necessary. Positioned behind the veil of ignorance, the parties in the original position lack knowledge of specific details that could lead them to favor justice principles that align with their own interests. Rawls derives this idea from social contract theory, asserting that a theory is evaluated based on its acceptability to individuals in such circumstances. He links the theory of justice with the theory of rational choice, maintaining that the problem of rational decision-making has definitive answers only when beliefs, assumptions, and interests are known. Rawls posits that consent and promises create obligations, thus a voluntary agreement to a contract establishes new rights and responsibilities. (Rawls, 1999)

Rawls emphasizes the necessity of commencing his theory with the original position, which serves as the foundational basis for the agreements reached. This original position guarantees equitable agreements concerning the values that underpin a just social structure. It is both logical and widely recognized that no individual should experience privilege or disadvantage due to natural endowments or social conditions when establishing principles. Individuals in the Original Position are tasked with formulating the principles that will underpin their society. Their choices must be just and reasonable for all, including those who may find themselves in the most disadvantaged situations, despite their instincts for self-preservation and reasoning. This is due to their lack of knowledge regarding their future status. A significant inquiry emerges regarding which social order is deemed acceptable and justifiable, and which is regarded as rationally indefensible and lacking adequate justification. Rawls contends that the original position must ensure that the principles devised for a just society are devoid of the influence of an individual's specific preferences, ambitions, or concepts of personal welfare. By removing awareness of the conditions that lead to conflicts among individuals and cause them to be swayed by their biases, the veil of ignorance is effectively established.

The Original Position serves as a conceptual framework that characterizes individuals as rational and self-interested beings who may still adopt values aimed at safeguarding them from adverse outcomes stemming from their lack of awareness regarding their social context. This model obscures individuals' awareness of their social standing in pursuit of establishing equitable and just norms. The principles derived from this framework ensure that social and economic inequalities are structured to favor the most disadvantaged members of society, embodying the notion of justice as fairness. By facilitating the attainment of moral objectivity and a shared comprehension of justice principles, this model enables individuals to formulate concepts that are beneficial to all. By concealing individuals' awareness of their social position, this approach mitigates biases and fosters the emergence of fair and reasonable values. The entire process assumed to occur in the original position is situated behind a veil of ignorance, which aids in detaching the parties involved from their personal interests that could otherwise introduce bias into the principles to be established.

### **1.2. Veil of Ignorance**

The veil of ignorance is a conceptual framework developed by Rawls to promote impartiality in the formulation of justice principles (Erin Kelly, 2001). It involves placing individuals behind a figurative veil that obscures their personal identities, thus eliminating personal biases and self-serving interests from the decision-making process. This framework is applied within the Original Position, where individuals are tasked with establishing the core principles of justice for society. The veil of ignorance ensures that individuals are unaware of their personal characteristics, social standing, and life situations, including socioeconomic status, innate abilities, social attributes, and personal preferences and values. This approach fosters an equitable environment in which decisions are made free from the influence of personal advantages or disadvantages (Jeppe von Platz, 2017).

This notion embodies a dedication to fairness and equal citizenship. To maintain objectivity, the veil of ignorance limits access to information about the individuals involved, such as gender, race, religious affiliations, wealth, and other significant traits. It also conceals knowledge about the society itself, including the distribution of religious beliefs, natural resources, and wealth. The veil of ignorance urges decision-makers to consider principles that protect the interests of the least advantaged and promote justice for all. Rawls asserts that genuine fairness is achieved when individuals choose principles that safeguard the welfare of everyone, especially the most vulnerable. This universal perspective establishes a foundation for moral consensus, as principles are selected with a broad and impartial understanding of justice that is not only equitable but also ethically sound.

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## 1.3. Principles of Justice

Rawls presents two principles of justice that he posits would be accepted by rational individuals in the original position. From the fairness conditions that characterize this original position, Rawlsian justice establishes two primary principles that govern the fundamental structure of society, along with a supplementary set of principles that outline individual responsibilities and obligations. The two essential principles are identified by Rawls as the principle of equal liberty and the principle of distributive justice. The first principle asserts that every person has an equal and inviolable right to a comprehensive system of basic liberties, which must be compatible with the same liberties for all individuals. The second principle stipulates that social and economic inequalities must satisfy two conditions: they should be associated with roles and positions available to everyone, under circumstances that guarantee fair equality of opportunity; and they must ultimately benefit the least advantaged members of society, known as the difference principle (Rawls 1971, 42–43).

The aforementioned principles underscore two key tenets: First, every individual is entitled to an equal right to the most comprehensive basic liberty that is compatible with similar liberties for others. Second, social and economic inequalities should be structured in a manner that (a) is reasonably anticipated to benefit everyone, and (b) is linked to positions and roles accessible to all individuals (Alexandra Dobra, 2010). Rawls's ethical framework prioritizes the significance of equal liberty over the notion of distributive justice, which only addresses social and economic inequalities when they promote the welfare of all, particularly those who are least advantaged. This framework is anchored in the difference principle, which asserts that while an equal distribution of social goods is preferable, an unequal distribution is acceptable if it results in benefits for all parties involved. Furthermore, it includes the principle of equality of opportunity, which guarantees that all individuals have similar prospects for cultural and personal success. Although Rawls's theory recognizes the existence of private ownership of means of production, property, and wealth, it adopts a neutral position regarding whether such ownership should be privately held. This principle acts as a vital corrective mechanism across generations, mitigating excessive wealth concentration and promoting fair access to education.

## 1.4. Overlapping Consensus

The concept of overlapping consensus was introduced by Rawls within his framework of justice and further elaborated in his political liberalism. It pertains to the ability of proponents of various comprehensive normative doctrines to converge on specific principles of justice that form the foundation of a political community's essential social institutions (Rawls, 1987, p.1). He posits that an overlapping consensus on justice principles can emerge despite significant disparities in citizens' interpretations of justice, as long as these interpretations yield comparable political judgments. Furthermore, he contends that the notion of overlapping consensus facilitates an understanding of how a pluralistic society can operate under a unified constitutional framework, notwithstanding the potential differences and divisions among comprehensive doctrines (1993, p.134). Consequently, on a global scale, political and economic ideologies may vary and even contradict one another, as seen in the contrast between capitalist and socialist nations. However, Rawls asserts that this does not impede the establishment of consensus on principles relevant to political and economic justice. The overlapping consensus allows for agreement despite divergent economic ideologies and varying levels of development. Issues such as taxation modalities, climate justice, security, and conflict resolution can be addressed at a global level, accommodating the existing differences among nations and individuals.

The concepts of overlapping consensus and the original position serve as foundational justifications for the theory of justice, which is underpinned by its two principles. The original position facilitates a gathering of the contracting parties by curtailing self-interested motives, thereby fostering agreement on the principles of justice that should govern society. This arrangement obscures the knowledge of individual interests and privileges that might otherwise influence the establishment of societal principles. Meanwhile, the idea of overlapping consensus allows for a collective understanding of how social structures, such as taxation systems, can be designed to address the disparities between the extremely wealthy and the impoverished. Rawls's interpretation of justice fundamentally opposes the notion that wealth and other material benefits should be allocated based on perceived merit. Morally speaking, no individual is entitled to the arbitrary advantages conferred by inherited wealth or the talents that arise from the natural lottery of attributes such as intelligence, energy, and health. The conventional criterion of merit—namely, the willingness to exert effort—is itself contingent upon favorable familial and social conditions (Rawls 1971). Furthermore, income and wealth derived from one's contributions are primarily dictated by the laws of supply and demand rather than by moral considerations. While some theorists advocate for the removal of distinctions in wealth and power based on merit or inherent capabilities, the difference principle effectively represents a consensus to treat the distribution of natural talents as a shared resource, with the expectation that the benefits of this distribution will be equitably shared, regardless of the outcomes. Those who are naturally advantaged may only benefit from their fortune under conditions that enhance the circumstances of those who are less fortunate.

## 2. RATIONALE OF TAXING THE RICH IN RAWLSIAN PERSPECTIVE

A French economics professor has suggested that increasing taxes on the ultra-wealthy in G20 nations could serve as an effective strategy for mitigating tax avoidance and narrowing the disparity between the extremely affluent and the impoverished. This proposal has sparked discussions across various platforms regarding the challenges associated with implementing such a taxation

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approach. Experts and stakeholders have raised several concerns; for instance, Zucman (2024) highlighted potential issues, including the risk of reduced incentives for innovation and entrepreneurship, the threat of capital flight due to global competition, and the political challenges posed by opposition from influential interest groups. Nevertheless, advocates maintain that thoughtful policy formulation, international collaboration, and public backing are crucial for overcoming these obstacles and fostering a more equitable society. This taxation strategy appears to resonate with Rawls' theory of justice, particularly the difference principle.

The argument presented by Younkin (2004) highlights a critical perspective on the unequal distribution of social advantages, suggesting that such disparities hinder individuals' motivation and capacity to work diligently and realize their potential. This is particularly relevant when considering that individuals' efforts may ultimately benefit those deemed needier. While this viewpoint may hold merit in a state of nature where individuals prioritize their own well-being over that of others, it can also be perceived as exploitative. However, within the framework of critical theory and a deontological moral approach, rational individuals are likely to support the allocation of resources to those who are less advantaged. Critical theory emphasizes the importance of reflecting on the hardships faced by individuals born into impoverished circumstances. For instance, consider two children, one born in America and the other in a rural area of Africa, both possessing equal talents and potential to become chemists. The child in America is more likely to realize their potential due to access to robust educational infrastructure, while the child in Africa may struggle to achieve similar success despite their capabilities, owing to a lack of necessary resources. This hypothetical scenario may inspire wealthier individuals to extend their resources to assist those in need. Nonetheless, such generosity is contingent upon the goodwill of affluent individuals, as there is no inherent obligation for those without a charitable disposition to share their wealth with the less fortunate. Individuals would decide whether to share based on their sense of humor and generosity. Embracing the suggested taxation model also entails a secondary acceptance of Rawls' difference principle, which permits inequality but aims to benefit the least advantaged members of society. This aligns with the taxation proposal put forth by Brazil.

The justification for imposing taxes on the wealthy, viewed through a Rawlsian lens, centers on the principles of justice and equity. Central to Rawls' framework are the Liberty Principle and the Difference Principle, which underscore the necessity of ensuring equal fundamental liberties while allowing for social and economic disparities that ultimately benefit the least advantaged members of society. It is important to recognize that Rawls' theoretical exploration commenced with a critical examination of the prevailing social structures as civilization evolved towards a more liberal and democratic framework. He interrogates whether a liberal society, characterized by diverse viewpoints, can be both just and conducive to the well-being of individuals, regardless of their capabilities. Rawls asserts that every individual possesses an inviolability rooted in justice that cannot be overridden, even by the interests of the state. This notion suggests that individual freedoms may be curtailed to uphold equality of opportunity. For example, it indicates that a person with the ability and freedom to cultivate extensive tracts of land should have their opportunities balanced to ensure that others can also engage in cultivation.

Empirical evidence indicates that economic inequalities are on the rise, primarily due to disparities in individual liberties and the divide between affluent individuals and nations versus those that are impoverished. Additionally, the growing chasm between the privileged and the underprivileged stems from unequal starting conditions. This implies that certain individuals are deemed luckier and more advantaged, possessing the means to achieve their desires due to their inherent power and capacity. This situation reflects the current state of social relations and international dynamics. The issue at hand is not merely the principle of equality enshrined in constitutions, but rather the inequalities that arise from systemic operations. While constitutions and regulations may articulate the rights to life, speech, opportunities, and political participation, the underlying backgrounds and starting points present significant challenges. It is a natural reality that individuals are unequal (Glassner, B., & Tajfel, H. 1985); some possess greater luck and innate talent, while others are less fortunate. Furthermore, some are born into well-established societies, whereas others find themselves in developing and struggling environments. If equality is maintained as a mere concept, it does not ensure equivalent well-being. For instance, comparing a child in America to a child in Africa, the focus should not be on who enjoys freedom, but rather on who has the capacity to exercise that freedom to fulfill their aspirations. Rawls argues that the most evident injustice within a system of natural liberty is that it allows distributive shares to be unduly influenced by factors such as natural talents, education, and historical context, which are morally arbitrary. Thus, the pertinent question in contemporary international relations is not about who is free to pursue their talents, but rather who possesses the capability to exercise their liberties. A child in America is at a distinct advantage, as they are better positioned to utilize their freedom, supported by favorable conditions, social services, and their living environment, in contrast to a child in rural African city.

The difference principle posits that a distribution is considered just if it maximally benefits the least advantaged members of society. This implies that wealth must be redistributed from the affluent to the impoverished, a notion reflected in the proposed taxation measures. However, it raises the question of how to accurately determine the extent to which wealthy individuals can contribute to assist the less fortunate. Furthermore, an alternative interpretation of the difference principle suggests that it prohibits scenarios where the rich become wealthier while the poor become increasingly destitute. In essence, any inequality that allows those at the top to prosper must simultaneously enhance the circumstances of the least advantaged. This aspect has drawn criticism from Cohen

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(1995), who contends that Rawls' principle does not effectively limit injustices; rather, it perpetuates them without providing a rationale for why greater injustices should be tolerated in the name of aiding the least advantaged.

Rawlsian understanding of justice defends the taxation of the wealthy as a necessary approach to promote fair equality of opportunity, mitigate economic disparities, and improve the circumstances of the least advantaged. By financing social initiatives and redistributing wealth, societies can foster a more just and equitable landscape, providing all individuals with a genuine opportunity to thrive. According to Rawls, disparities in wealth and income are only defensible if they serve to benefit everyone, especially those who are most disadvantaged. Implementing taxes on the affluent to support social programs and deliver public services contributes to fair equality of opportunity by creating a more level playing field, thereby ensuring access to essential services such as education and healthcare. Additionally, the principle of redistributive justice underpins the rationale for taxing the wealthy. The Difference Principle advocates for progressive taxation as a strategy to diminish economic inequalities, facilitating the redistribution of resources to assist those who are economically disadvantaged. This approach is consistent with Rawls' conception of justice, which emphasizes policies that prioritize the welfare of the most vulnerable members of society.

### 2.1. Possible Challenges of Taxing the Super-Rich Individuals

The proposal to impose taxes on the ultra-wealthy during the 2024 G20 meeting is likely to encounter numerous significant challenges and concerns as discussions unfold. A primary hurdle is the necessity for international collaboration to ensure effective taxation, as countries must unite to combat tax evasion and avoidance. The presence of varying tax regulations complicates this endeavor and could jeopardize the entire initiative. Additionally, the implementation and enforcement of new tax laws introduce further complexities. Nations will need to establish comprehensive systems to monitor and tax wealth, which demands substantial administrative resources and expertise. Anticipated opposition from affluent individuals and multinational corporations is also a concern. These entities may adopt various tactics to minimize their tax obligations, such as lobbying against the proposals or relocating assets to more favorable jurisdictions. Furthermore, there are widespread apprehensions regarding the potential economic repercussions of increasing taxes on the ultra-wealthy. Critics argue that the benefits of reducing inequality and enhancing public revenue outweigh the drawbacks, while supporters warn that such measures could deter investment and hinder economic growth. Another vital aspect is the challenge of securing political backing, as taxing the ultra-wealthy often involves confronting influential adversaries with significant agendas. Global tax competition presents an additional obstacle, as nations may hesitate to raise taxes for fear of losing skilled labor and investment. This could lead to a detrimental "race to the bottom," where countries reduce their tax rates to maintain competitiveness. It is essential to ensure that the tax system is viewed as fair and equitable to prevent unintended consequences that disproportionately impact specific groups. Finally, public perception of these proposals is critical to their success; if the tax is regarded as unjust or poorly conceived, it may encounter substantial opposition, threatening its viability.

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