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English 1010-007

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Annotated Bibliography for Fairness in Taxation

Campbell, Andrea. "U.S. Fiscal Policy in Perspective." U.S. the Undertaxed 91.5 (2012): 99-112.

EBSCOHost. Web. 6 Mar 2014.

Andrea Louise Campbell is a professor of politics at the Massachusetts Institute of Technology, which isn't a credible source for economics or taxation. The publisher is called the Organization for Economic Cooperation and Development. The publisher specializes in economics which builds the credibility of the article, but the publisher's credibility isn't enough to overcome the author's lack of creditability. Also, the article is outdated for the subject because the tax laws have changed since the date of publication.

Andrea Louise Campbell's claim, found in an article on EBSCOHost, is that the U.S. under taxes its citizens and is progressive only in appearance—the rich, middle

class, and poor are all taxed the same which isn't the definition of progressive taxation. Campbell compares other developed countries tax system, quotes the IRS reports for taxation, and quotes a statistical study indicating that there is no connection between low GDP with high taxes. According to Campbell the U.S. should raise taxes in order to continue to have a growing economy and lower the disparity between the poor/middleclass to that of the rich.

The role that this article plays in the final essay is that it helped to introduce the topic into our minds. This introduction effect makes it easier for us to do further research by giving us a foundation to work off of. Other than that this article won't play apart in our final essay.

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Eastman, Jason. "Politics, Discourse, and the Real Tax Rate on the Rich and Poor." The Society Pages,

Sociological Images 15 February 2013. Web 19 February 2014.

Jason Eastman is a assistant sociological professor at Coastal Carolina University and has a Ph.D in the sociology field at Florida State University. Eastman has written a lot of publicized or soon to be publicized articles and has written some articles related to this article. However, the field he works will come to question his credibility on using this source for the project, though this was published by W.W. Norton & Company Inc., a very credible source. Also, since I used google search to look at this, it also questions this

source, but it can be useful due to the fact that this article was only a year ago. He write to all classes, and this source is right for our requirements.

Eastman's claim is rather interesting, because he uses graphs to make his points spread. He uses many graphs to show the differences of tax rates and tax percentage between the rich, middle, and poor class. The info he covers with graphs shows all facts, opinions, and propaganda. According to Eastman, the poor pay a larger proportion of their income tax to the governments.

While Eastman does make excellent points, the only problem with this article is that he is not a credible source, and that is a shame, because his graphs can help out for our projects. His graphs support his claim, but it won't be a role in our final essay.

Hargreaves, Steve. "Do the Rich Pay the Most Income Taxes?" mybanktracker.com. March 13, 2013.

Web March 5, 2014.

Steve Hargreaves wrote "The Rich Pay the Majority of U.S. Income Taxes". Hargreaves has a BA in Environmental Studies from St. Lawrence University, has published in Village Voice and the Australian Financial Review. He has written many financial articles and is very knowledgeable.

The article is about general tax information on rich vs poor and how the rich pay more than everyone Hargreaves states that the rich pay a majority of the taxes in the United States. 70% of

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the total amount collected in federal income taxes in 2010 where paid by the top 10% of taxpayers according to the Tax Foundation. The top 10% pay an average of 30% of their income while the middle class pays 25% of their income. The rich pay more because they make more. In fact they take 45% of the nation's income According to Citizens for Tax Justice.

This article is more of a public journal its audience is taxpayers and working people. It is very easy to read easy to follow and easy to understand. It's well organized and the facts are laid side by side so you can compare them to other social classes.

New York (CNN Money). "The Rich Pay Majority of U.S. Income Taxes." CNN. March 12, 2013 Web March 5, 2014.

Center Forward tax basics "Taxes Rich or Poor, Who Pays More" is not written by or claimed by one person. However, this site is still credible due to the sources listed and the credibility of the sources the used are legitimate. Their sources where Joint Tax Committee on Taxation, The Tax policy Center, and The U.S. department of Treasury.

The article is made up of facts, statistics, and information on who is paying how much in taxes. It talks about how the taxes that are being shared are distributed. How much the taxes rates have gone up in recent years. The information is from 2011 and earlier. It is intended to be for tax payers and the working class.

This source can be used to find out the stats of how tax money is distributed across America to see who controls most of the money. Not surprisingly the rich control the money. It is very easy to read and understand. It's also backed up by three different credible sources. It is valid and the sources it is based on are credible.

Pegg, Christopher, and Nicole Seymour. "Rethink I.R.C. §2701 in the Era of Large Gift Tax

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Exemptions." *Tax Law* 87.9 (2013): 34-38. EBSCOHost. Web. 6 Mar 2014.

Christopher Pegg is a lawyer with an advanced master degree in taxes. Nicole Seymour is a lawyer with an advanced master degree in estates. Both authors work for Wells Fargo as managers in their area of expertise. The publisher for this article is the Florida Bar Journal and this really helps build the creditability of the authors because any bar in America takes their creditability very serious. Creditability is a big part of winning cases in the law according to Mark Vincent my criminal justice

professor from last semester. This is why bar associations take creditability so serious.

Christophers and Seymour's claim is that there is a better way to bequeath your children if the amount to be left is a million or more than the traditional methods. The authors go into the specific details on which sections of the tax code support their claim while also simplifying their point into an understandable anecdote.

The role this article will play in our final essay is extremely important because it is current and very accurate. These sources contributed to the argument by supporting our argument with creditability and accuracy. The understanding this source gives us is that we can be bolder in our claim than we initially were because there is substantial amount of evidence to support our claim.

Pizzigati, Sam, and Chuck Collins. "The Decline of the Progressive Income Tax and the Rise of

Inequality." *Great Regression* 296.8 (2013): 25-26. EBSCOHost. Web. 6 Mar 2014.

Sam Pizzigati has had articles published most of the creditable news sources. Chuck Collins is the director for the Institute for Policy Studies. Neither author has a degree in taxation or economics, nor is the article a scholarly publication. For these

reasons the authors don't have creditability. There is some creditability because there are two authors instead of one who have specialized in economics in their institution, but that's not enough creditability for a scholarly essay.

Pizzigatis and Collin's claim is that a progressive tax is needed in order to have a sustainable

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economy and that will also progress upwards even if it is slowly. The authors use the history of progressive taxation to prove their claim, and also show that the wealthy class will always fight to lower the amount they have to pay in taxes. The solution the authors give to make a progressive take more lasting is to create a system that would affect the middle class and the poor.

Pissigati and Collin will play a role in leading us to a more creditable source for the historical information they give by giving us the exact dates to be looked up in a more creditable source. We can also use this as an example of how laymen can be deceived and prayed upon when a semi intelligent person decides to persuade them of their personal agenda.

Walden, Mike. "The Tax Rate Controversy." North Carolina State University 25 October 2011. Web

17 February 2014.

Mike Walden is an agricultural and resource economic professor at North Carolina State University and has a Ph.D in agriculture and resource economic professor at Cornell. Walden does have interest in our field; however, but he is not a credible source because he is more into the agriculture field and also talks about economics mostly in North Carolina. This article was published by North Carolina State University, which is a credible source, but I used google search for this article, which questions the article's credibility, and this was posted 3 years ago, which is out-of-date for our topic. Eastman talks to all classes, but mostly those that live in North Carolina, and I thought this article was too advanced.

Walden interviewed Warren Buffet and he wrote an article about his opinion and wrote Buffet's thesis in his article. Walden made some opinions and facts in the article, but he tries to make his point across, and so he does have some propaganda. He does agree with Buffet that tax rates do differ, but based on how the person earned the money and how much money the person earns.

Overall, while he does make excellent points and interviewed a good source, this article will

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have no part in our final essay. It is a shame, though, because he talks to Warren Buffet, who said recently, "The rich should pay more taxes." Buffet would be a credible source.

