

Recently syndicated columnist Joan Beck contends that taxpayers who are subjected to "superaudits" by the Internal Revenue Service ought to be compensated not only for out of pocket expenses, but also for their "time and aggravation." In a superaudit the tax returns of randomly chosen people are subjected to intense scrutiny. The taxpayer has an obligation to prove every claim on her tax return, which, according to Beck, could include producing one's marriage certificate to justify a joint return, and detailed records "to document every nickel of income tax deductions." The superaudit can take a week or more, is highly intrusive, and carries the threat of criminal penalties. superaudits are necessary, however, according to the General Accounting Office, because the IRS has no other information upon which to learn the devices people use to evade payment of taxes, so that it (the IRS) can target its regular auditing practices more effectively. Information obtained through superaudits has saved American taxpayers billions of dollars.

Do individuals subjected to superaudits have a valid moral claim to be compensated for their time and aggravation? If so, why? If not, why not?

MODERATOR'S ANSWER: Individuals subjected to superaudits do not have a valid moral claim to be compensated for their time and aggravation. As noted by the philosopher John Stuart Mill, everyone who belongs to society has a duty of bearing his or her fair share of the labors and sacrifices incurred in protecting the society from harm. Given the government's vital need for the kind of information obtained from superaudits, it would seem that undergoing such an audit falls under this duty. One should recall in this connection that society could call upon an individual to make substantially greater sacrifices than those associated with the superaudit -- e.g. in connection with jury service in a lengthy trial, or military conscription, either in peace or war.

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