

*Does support for a PCT  
and/or the sophistication  
of thinking about tax  
depend on the political  
process?*  
*(c.f. Rawls 1971:49, Offe 2009)*

<i>Status Quo</i>	Tax Regime	<i>Reform</i>
(2-)PIT, VAT, Payroll	/ Thinking about Tax	PCT

*Tax  
&  
Democracy*

<i>Status Quo</i>	Political Process	<i>Reform</i>
Pluralist Democracy		Deliberative Democracy

*Can Deliberative  
Democracy rule  
abstract, non-local  
issues?*  
*(de Sousa-Santos 1998; Hendrickson &  
Tucker 2005: 84)*