And the level of spending on the common good has changed over time, responding to changing circumstances. In 1900, UK government spending was just 14% of GDP. Much of that was defence; there was no welfare state. Spending climbed to 57% in 1918, the last year of the First World War. During the inter-war years spending fell back to around 27%, only to climb to a new peak of 70% at the end of the Second World War. With the creation of the welfare state, spending fell back less after the Second World War, and has moved between 38% and 46% in the past 20 years.

What do the cuts mean? After George Osborne's 2014 Autumn statement, the Director of the independent Institute for Fiscal Studies asked 'How will these cuts be implemented? Is this a fundamental reimagining of the role of the state?'

The answer is yes. The Coalition used to say that it was cutting out of necessity. But this pretence was dropped in 2013 when David Cameron admitted that his commitment to cuts was ideological and permanent: 'We are sticking to the task... this... means building a leaner, more efficient state. We need to do more with less. Not just now, but permanently.' Now we know what this means: more for the rich, less for the poor.

There are three reasons for a fundamental shift to increased taxation and spending:

- To reverse the politically inspired, damaging and unnecessary cuts in public services we have faced in recent years;
- To improve these services in key areas such as early education and social care for older people;
- To meet the challenge of building an entirely new sustainable economy in a world where the private incentives of the market are simply not up to the job.

Almost half our income for the common good? That's what sustainability and equity require.

So the first purpose of taxation is to pay for the things we do in common, and to redistribute income and wealth between us. But there is a second purpose. Taxing something discourages us from buying or doing it. Tax on tobacco reduces smoking. Exempting the tax on something encourages us. The exemption of aviation from fuel taxes was instituted long ago in the early days of flying to encourage aviation. We need to use taxation to encourage sustainability and discourage unsustainability.

Finally, for a tax system to be seen to be fair, everyone must pay their tax. The tax gap – that is, tax that is illegally evaded, legally avoided by exploiting loopholes, or for which collection is abandoned – is estimated to amount to more than £120 billion a year. That's more than the deficit, expected to be £75 billion in 2015. It's more than 30 times the total of benefit fraud, and twice the net cost of a Basic Income scheme. The Green Party is the only party with the political will to make the system fair, to collect unpaid taxes and to challenge powerful tax dodging both in the grey economy and by huge corporations. Recent governments can't be serious about collecting tax fairly and efficiently when HMRC staff have been cut from 93,000 in 2004 to just 52,000 in 2015.

Tax dodging

Caroline Lucas MP secured a debate with the Exchequer Secretary to the Treasury (Mr David Gauke) in order to champion a Fair Tax Mark, much like the Fair Trade Mark, to be awarded to companies that take their tax responsibilities seriously.

Meanwhile, in Europe, Molly Scott Cato MEP worked with other Greens on the European Parliament's Economics Committee to ensure that there will be a full parliamentary inquiry into the scandal of corporate tax avoidance, ensuring that multinational companies will pay the taxes governments need to pay for infrastructure and public services.

Also, as a member of the European Parliament's tax working group, Molly Scott Cato is working to achieve an end to the exemption of aviation fuel from taxation.

Green MPs will lead on bringing a Tax Dodging Bill before the next Parliament.

That's the Green Party's tax policy in a nutshell: tax for fairness and to redistribute income and wealth, and tax for sustainability.

To make taxation fairer we would:

- Introduce a *wealth tax* of 2% a year on the top 1% (see the 'Wealth tax' box) to raise about £25 billion a year by the end of the Parliament. We accept that such a tax would need to be phased in gradually and that the potential yield is uncertain. We would tie the yield on the wealth tax to our proposals to lower employers' National Insurance (see below); to the extent that revenues from the wealth tax grow, employers' National Insurance will be reduced.