

## Taxation and Legal Plunder in the Thought of Frédéric Bastiat

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The difference between just taxation and legal plunder is an important question for Christian ethics, dating back at least to Augustine, who raises the question of the difference between just kingdoms and great robberies in the *City of God*. In this article, I provide an exposition of the thought of the nineteenth-century economist Frédéric Bastiat on this issue. I argue that Bastiat's thought stands in the Christian tradition of normative natural law, which informs Augustine's question. For Bastiat, two moral principles govern taxation: equivalence of value for value as the definition of justice in exchange and legitimate defense as the sole justification for force. He concludes that the state's moral authority to effect forced exchanges of tax payments for public services is derived from its unique role as guardian of the public peace and administrator of the public domain. Taxes levied for purposes beyond this limited role constitute legal plunder.

In the history of Christian ethics, discussion of the moral difference between just taxation and legalized robbery is at least as old as Augustine of Hippo, who famously posed the question, "Justice being taken away, then, what are kingdoms but great robberies? For what are robberies themselves, but little kingdoms?"<sup>1</sup> In a previous article, I examined the thought of Thomas Aquinas on this question. Aquinas is an outstanding example of the tradition of ethical thought that I shall call *normative natural law*, and his answer to Augustine's question, as I have argued, is that taxation is just to the extent that it represents fair payment for services rendered, and that purely redistributive taxation constitutes legal plunder.<sup>2</sup>

This concept of the distinction between just taxation and legal plunder is more carefully articulated and further refined by classical liberal social thinkers of the nineteenth century. Implications of this moral doctrine for determining the legitimate scope of government activity become explicit as liberal theorists bring the moral tradition of normative natural law to bear on social issues brought into sharper focus by the emerging modern science of economics. Eminent among these nineteenth-century liberals is the French economist, author, and statesman Frédéric Bastiat (1801–1850).

While the importance of Thomas Aquinas to the history of Christian thought is essentially undisputed, the importance of Bastiat to the history of liberal thought is more controversial. Bastiat considered himself primarily an economist, yet historians of economic thought during the past fifty years, even though they have often recognized his brilliance as a pamphleteer, have nevertheless tended to dismiss him as a theorist. In recent years, however, there has been an attempt, especially among economists of the Austrian school, to rehabilitate the reputation of Bastiat as a social thinker.<sup>3</sup> Whatever may have been his contributions to economic science, I am most interested, for the purposes of this article, in Bastiat as an ethicist. In particular, I shall show how Bastiat incorporates insights from economics into a Christian moral framework of normative natural law to arrive at the conclusion that the taxing powers of the state should, on grounds of justice, be strictly limited. His conclusion, although it undermines the moral foundation for the modern welfare state, is, I maintain, truer to the spirit of Aquinas and the normative natural law tradition than is the present-day mainstream of Christian social thought, which takes a more sympathetic view of the legal redistribution of wealth.

## **Bastiat and the Christian Tradition: “Two Systems of Ethics”**

Because the popular mind tends to associate classical-liberal political and economic thought with the kind of utilitarian ethics propounded by the famous English liberal John Stuart Mill, it is important to note by contrast that Bastiat, as a moral thinker, stands solidly in the Christian tradition of normative natural law. That Bastiat believes in moral law is clear from his writings. He inveighs against legal plunder not merely because it is economically inefficient but because it is theft. Plunder of all sorts, legal and illegal, is a violation of the basic rules of justice. He insists categorically, “It is specifically forbidden by the Commandment: *Thou shalt not steal.*”<sup>4</sup> The protective tariff is an example of legal plunder, tantamount

to one Frenchman forcing another to trade in his shop and forbidding him to trade with a Belgian competitor. Bastiat evaluates the case thus:

Suppose one Frenchman says to another, his equal or one who should be: “I forbid you to buy Belgian cloth, because I want you to be forced to come to my shop. This may disturb you, but it suits me; you will lose four francs, but I shall gain two, and that will suffice for me.” We say that this is an immoral action. Whether he who ventures to do it does so by using force himself or has recourse to the aid of the law changes nothing in the character of the act. It is immoral by nature, in its very essence. It would have been immoral ten thousand years ago; it would be immoral at the antipodes; it would be immoral on the moon; because, whatever the *Moniteur industriel* may say, the law, which can do so much, cannot make what is evil into something good.<sup>5</sup>

In fact, much of state economic and fiscal policy merely amounts to “*reciprocal pillage*,” which Bastiat insists “is no less pillage because it is reciprocal” and furthermore “is no less criminal because it is carried out legally and in an orderly manner,” for moral law cannot be altered by civil law.<sup>6</sup>

Bastiat takes great pains to point out that the basic tenets of the moral law, as understood by the Christian, and the practical maxims of political economy, as understood by the liberal, are ultimately in harmony with each other. In fact, in his unfinished treatise *Economic Harmonies*, which he intended to be his *magnum opus*, he planned four chapters on “Relations of Political Economy with Ethics, Politics, Legislation, and Religion.” He drafted only the beginning of an introduction to the chapter on economics and religion, and this fragmentary introduction indicates that Bastiat sees in the natural harmonies of the economic order the workings of divine providence.<sup>7</sup> Because the same God who promulgated the moral law is also the author of the economic order, there can be no contradiction between the dictates of Christian ethics and the course of action that is most beneficial from an economic point of view. For example, in his famous essay “What Is Seen and What Is Not Seen,” he takes issue with economists who maintain that profligacy, although censured by traditional morality, actually benefits the national economy, whereas thrift, which traditional morality praises, is in fact harmful to the general prosperity. In a parable about two brothers, he argues cogently that the man who exercises the private virtue of thrift is the true public benefactor. The case of thrift and luxury, Bastiat insists, is merely one example of a more general principle that what is virtuous behavior according to religious ethics is also what is beneficial for the national industry.<sup>8</sup>

Likewise, in a chapter in his *Economic Sophisms* entitled “Two Systems of Ethics,” Bastiat argues that traditional Christian “religious or philosophical

ethics” and the “utilitarian ethics” of political economy are really two ways of arguing to the same conclusions with respect to public policy. Religious or philosophical ethics focuses its teaching on the potential plunderer, attacking his vices and goading him to virtue, thereby discouraging him from stealing from his neighbor any more by legal than by illegal means. Utilitarian ethics focuses its teaching on the potential victim of legal plunder, instructing him in his own best interests and those of society in general, thereby discouraging him from favoring legislation that permits his neighbor to rob him with impunity.<sup>9</sup> The two systems of ethics must arrive at the same conclusion because the true interests of human beings are never in conflict with each other. “Men’s interests, rightly understood, are harmonious with one another,” Bastiat affirms.<sup>10</sup> The pursuit of virtue in submission to the moral law is therefore not only praiseworthy for the individual moral actor, but also conducive to the general welfare. Likewise, vicious behavior in contravention of the moral law is not merely bad for the soul, it is bad public policy.

## **Bastiat on Natural Law: Economics and the Moral Order**

Bastiat’s belief in the fundamental harmony of religious ethics with political economy is a reflection of his concept of natural law. The laws of ethics are just as definite and invariable and just as much the work of a wise and benevolent creator as are the laws of physics. Both, for Bastiat, are examples of natural law. Furthermore, there are natural laws of the human social order that are analogous to the laws of physics and that it is the task of the economist to discover and articulate. As Bastiat puts it, “We can call the *natural laws of society* that body of phenomena, considered from the standpoint of their motivations and their results, which govern the free transactions of men.”<sup>11</sup>

Natural law in the sense of the laws of physics or the laws of human social interaction I shall call *descriptive natural law* because it merely describes the way creatures (be they physical objects or human beings) behave. Although comets and costermongers behave in different senses of the word, it is just as possible, according to many observers, to formulate laws describing the behavior of the latter as of the former. Newton’s third law of motion (for every action, there is an equal and opposite reaction) is an example of descriptive natural law in the physical realm, just as Gresham’s law (bad money drives out good) is an example of descriptive natural law in the social realm.

For Bastiat, the role of civil law is to operate in harmony with the underlying moral order in human society, which an understanding of natural law, normative and descriptive, makes plain. Because human beings are moral creatures, the two aspects of natural law are interrelated. In fact, Bastiat does not call attention to the distinction between normative and descriptive natural law. He speaks merely of “the knowledge of what things are” and “the study of the works of God and of Nature in the moral order and in the material order.”<sup>12</sup> It is clear that in his use of the term *natural law*, he has in mind a broad concept that encompasses both scientific and moral truths and that is also apparent in the writings of medieval and early modern Scholastic philosopher-theologians.<sup>13</sup>

Furthermore, Bastiat asserts that the lack of a proper understanding of natural law and the moral order among educated Frenchmen is due to the continuing influence of a Greco-Roman pagan worldview that results from the (state-controlled) French educational system and its emphasis on classical studies. For example, the false idea that property rights are merely the product of civil law rather than a moral reality rooted in natural law is a holdover from Roman paganism. The Romans, a slaveholding, warmongering people who despised labor and glorified plunder, quite naturally believed that property was whatever their state said it was. In ancient Rome, property rights were conqueror’s rights; thou shalt not steal was not recognized as a universal moral law.<sup>14</sup> It is this antiquated pagan understanding of human society that underlies the modern socialist’s notion that he can simply manipulate the institution of property at will. Of the holder of such notions, Bastiat insists, “He does not believe in God; he believes in himself. He is not a scientist; he is a tyrant.”<sup>15</sup> Bastiat condemns the “mythological, Platonic, bellicose, and seditious education” that has led to socialism and pleads that schools free of state control should be permitted “to try, at their own peril and risk, a Christian and scientific curriculum.”<sup>16</sup>

## **Taxation as Exchange: The Question of Value for Money**

I have thus far shown that Bastiat is a moral thinker in the Christian tradition of normative natural law. It remains to show how his economic analysis, that is, his understanding of descriptive natural law, affects his assessment of what constitutes justice in taxation. Before I proceed to do so, I ought first to point out the importance of descriptive natural law for making moral judgments in the economic arena. It will be considered as given that normative natural law condemns theft. Nevertheless, a knowledge of the commandment, “you shall

not steal,” does not in and of itself permit one to distinguish an act of theft from a just acquisition. Much depends on one’s understanding of descriptive natural law in the economic realm. For example, suppose one believes that one hundred percent of the exchange value of a manufactured item, over and above the cost of raw materials, is created by the labor expended on it by the worker. It follows from this assumption that the capitalist, who makes a profit on the sale of the item after raw materials are paid for and wages are distributed to the worker, commits theft by seizing control of an increment of value he did not create and therefore cannot rightfully lay claim to. If one’s understanding of exchange value and of the role of capital in the productive process are different, one may perceive the profit of the capitalist as an entirely just return. Likewise, exactly what one understands to be happening when a state official exacts a tax payment from a subject is foundational to one’s judgment as to whether the appropriation is just or extortionate.

Accordingly, Bastiat contrasts his own economic analysis of taxation with two alternative analyses he believes to be false, each of which focuses on only one side of the phenomenon. Analysts who focus solely on state expenditures of tax money and their effects on the recipients of those expenditures often conclude that taxation acts as a stimulus to the economy. Bastiat characterizes their viewpoint thus: “Have you ever heard anyone say: ‘Taxes are the best investment; they are a life-giving dew. See how many families they keep alive, and follow in imagination their indirect effects on industry; they are infinite, as extensive as life itself.’”<sup>17</sup> On this understanding of the phenomenon, taxation is automatically an economic gain, “an addition to the national industry.”<sup>18</sup> It can therefore hardly be regarded as morally wrong.

Conversely, analysts who focus solely on the costs of taxes to the taxpayer, who has funds taken from him that he would otherwise have spent or invested himself, often conclude that taxation acts as a drag on the economy. Of these analysts, Bastiat asserts that “certain writers, whose opinion has been biased by the sight of crushing and abusive taxation, have been wrong in considering as *lost* all values allocated to public services.”<sup>19</sup> As an example of these writers, he cites the distinguished French economist Jean-Baptiste Say, who writes, “As soon as this value is paid by the taxpayer, it is lost to him; as soon as it is consumed by the government, it is lost to everybody and does not revert to society.”<sup>20</sup> On this understanding of the phenomenon, taxation is automatically an economic loss. It can therefore hardly be regarded as morally right.

By contrast, Bastiat insists that taxation should be understood neither as an addition to the national economy nor as a subtraction from it but as a transaction within it, a form of exchange. The taxpayer surrenders a portion of his wealth



to the state and in return receives public services. Bastiat maintains, “Thus, considered in themselves, in their own nature, in their normal state, and apart from all abuses, *public services* are, like *private services*, purely and simply acts of exchange.”<sup>21</sup> Although taxation is subject to abuse and can constitute legal plunder, it is not unjust by definition. Rather, it is to be judged by the ordinary rule of justice that governs exchange, which Bastiat states succinctly in his essay “Property and Plunder”: *service for service*.<sup>22</sup>

The distinction between just taxation and legal plunder therefore hinges on the question of whether the taxpayer receives sufficiently valuable services in exchange for his payment. As Bastiat explains, “The state can put its taxes to either a good or a bad use. It puts them to a good use when it performs services for the public equivalent to the value it receives from the public. It puts them to a bad use when it squanders its revenues without giving the public anything in return.”<sup>23</sup>

Examples of state services that benefit the public and therefore constitute a good use of tax money include the security provided by “courts and police forces” and the improvements to transportation provided by “highways, bridges, harbors, and railroads.”<sup>24</sup> Of course, tax money also may be put to bad uses that benefit private interests at the expense of the general public; for example, by subsidizing unprofitable industries, maintaining a bloated military establishment in excess of legitimate defense needs, and conquering and colonizing foreign countries.<sup>25</sup> In these cases, taxation may be meaningfully compared to highway robbery. Bastiat sums up the matter in “What Is Seen and What Is Not Seen”:

When James Goodfellow gives a hundred sous to a government official for a really useful service, this is exactly the same as when he gives a hundred sous to a shoemaker for a pair of shoes. It’s a case of give-and-take, and the score is even. But when James Goodfellow hands over a hundred sous to a government official to receive no service for it or even to be subjected to inconveniences, it is as if he were to give his money to a thief.<sup>26</sup>

In short, levying public revenues without providing public benefits is plunder.<sup>27</sup>

## **Taxation as Force: The Problem of Justice in Coerced Exchange**

Of course, what distinguishes taxation from most other forms of exchange is that it is involuntary. Rather than bargaining with the state to determine how much

of his resources he will exchange and for what services he will exchange them, the taxpayer is compelled to surrender whatever portion of his resources the state prescribes, in exchange for whatever services the state deigns to provide him. It is this feature of taxation that frequently causes it to run afoul of Bastiat's basic rule of economic justice, which I will here state more fully: "The true and just rule for mankind is the *voluntary exchange of service for service*. Plunder consists in prohibiting, by force or fraud, freedom of exchange, in order to receive a service without rendering one in return."<sup>28</sup>

It is the voluntary nature of exchange on the open market that guarantees the equivalent value of the services exchanged. In fact, it is voluntary exchange that has created the idea of value and thereby provided the measure of equivalence for services. Bastiat explains, "The idea of value first entered the world when a man said to his brother, 'Do this for me, and I will do that for you,' and the brother agreed; for then, for the first time, men were able to say, 'Two *services* that are exchanged *are equal* to each other.'"<sup>29</sup>

If equivalence in exchange is (at least ordinarily) guaranteed in voluntary transactions, then the provision of public services in exchange for tax payments presents serious obstacles to equivalence and therefore to justice. By removing exchange from the "domain of freedom," taxation compels the consumer of public services to accept services he may not desire, or may desire less urgently than others that the cost of taxation prevents him from buying.<sup>30</sup> It also often compels him to pay for services that he desires but that are provided in a manner he would not choose, for example, by state-subsidized religions and state-run schools.<sup>31</sup> When the state, therefore, provides the taxpayer with a service he would not voluntarily pay for, or would pay less for on the open market, it is difficult to argue that the coerced exchange is just. Bastiat recognizes the problem:

Will the state under all circumstances demand of every citizen a tax *equivalent* to the services it renders? This would be justice, and this, very definitely, is the *equivalence* that almost unfailingly manifests itself in free and voluntary transactions and in the price arrived at in the *bargaining* that precedes them. If the state, therefore, were desirous of achieving this kind of *equivalence*, which is justice in the most exact sense, it would not be worth while to remove any given type of services from the domain of private enterprise.<sup>32</sup>

Furthermore, Bastiat insists that the ways in which taxes are commonly apportioned—proportionately or progressively according to the amount of each taxpayer's income or property—cannot ensure equivalence in exchange because they are not necessarily related to the value of the services each taxpayer receives. He concludes, "Public services, therefore, not only doubly deprive the private



citizen of his freedom in regard to both services received and services rendered, but also commit the wrong of distorting the value of these services.”<sup>33</sup>

It is no wonder, then, that Bastiat regards taxation to be ordinarily, even if not necessarily, a form of plunder. In “Property and Plunder,” he includes taxation in his list of “nascent abuses . . . appearing on the horizon of the new social order.” He notes that in his day, taxation “has become a much sought-after means of livelihood” as a swelling bureaucracy provides steadily increasing numbers of government jobs that attract even more rapidly increasing numbers of applicants. “Now,” he muses, “does any one of these applicants ever ask himself whether he will render to the public *services* equivalent to those which he expects to receive?”<sup>34</sup> Indeed, the desire for the sort of private profit at public expense that taxation makes possible is such a pervasive motivation in the realm of state action that Bastiat, in his essay, “The State,” offers the following satirical definition: “*The state is the great fictitious entity by which everyone seeks to live at the expense of everyone else.*”<sup>35</sup>

## **Taxation and Legitimate Defense: Justifying Force in Exchange**

It seems, therefore, that the removal of services from the domain of private enterprise by converting them into tax-funded public services is simply a recipe for injustice. Although the state might occasionally succeed in providing services the taxpayer desires in a manner that suits his preferences and at a price he would willingly pay if free to bargain; nevertheless, given the incentives to plunder created by taxation, it would surely be better to leave the provision of all services in the realm of voluntary exchange where justice can be expected as the almost invariable result. What can be the justification for prohibiting freedom of exchange by means of taxation (a form of force), even if it is not in order to receive a service without rendering one in return?

In order to answer this question, Bastiat must appeal to the moral principles that justify force more generally, as he well understands. “*Government,*” he affirms, “*acts only by the intervention of force; hence, its action is legitimate only where the intervention of force is itself legitimate.*”<sup>36</sup> If government action is force, then its action must be strictly limited by normative natural law. Bastiat continues, “In what case is the use of force legitimate? There is one, and, I believe, only one: *the case of legitimate defense.* If this is so, the justification of government has been found, as well as the rational limit of its prerogatives.”<sup>37</sup> Government therefore acts justly only when it functions as a defense agency, organizing and regularizing the protection of private persons and their property. Bastiat explains,

In theory, it is enough that the government have the necessary instrumentality of *force* at hand for us to know what private services can legitimately be converted into *public services*. They are those services whose object is the maintenance of liberty, property, and individual rights, the prevention of crime—in a word, all that relates to the *public safety*.<sup>38</sup>

Public safety, therefore, is, for Bastiat, the primary function of the state, and the state may not act in any manner inconsistent with this primary function. Presumably, a state that governed a territory composed entirely of privately owned property and that lacked a history of previous unfunded expenditures could act as a defense agency pure and simple. In all actual societies, however, there exists, in addition to the sum total of private holdings, a public domain consisting of property not owned by anyone in particular but available for the use of all (e.g., rivers and other travel routes), as well as of debts contracted by public authorities in the past. While Bastiat does not comment on whether the existence of a public domain is desirable, he insists that its existence creates administrative functions that require a public agency to fulfill them. The administration of the public domain, which is of necessity a public service, constitutes the second function of the state for Bastiat. The moral right of governments to levy taxes, he affirms, is derived from these two legitimate state functions: “Finally, from these two functions stems a third: that of levying the taxes necessary for the efficient administration of *public services*.”<sup>39</sup> If a government confined itself to providing the services he designates as proper public services, it could be adequately financed with a single direct tax, assessed on each household and levied in proportion to the property owned by each household unit.<sup>40</sup>

Bastiat never explains precisely how the moral right of governments to levy taxes is derived from the right to use force for legitimate defense. It is clear how my right to use force to remove an intruder from my home or place of business legitimizes my hiring professional security guards to do the removal for me. It is not immediately clear how the right of each resident in a particular locality to use force in defense of his person or property legitimizes someone’s establishing a monopoly defense agency with jurisdiction over the locality and coercing all residents to purchase security services from the monopoly agency in addition to whatever other precautions they may take for themselves. Presumably Bastiat would not regard a Mafia protection racket as morally legitimate merely because it really does protect local businessmen from rival gangs and otherwise leaves them alone as long as they pay up.

Of course, it may be that Bastiat regards a monopoly defense agency as a necessary prerequisite to the legitimate defense of anyone’s property in any

given society. If so, then he can consistently regard both the existence of such an agency and the taxes that it levies as justified on the grounds of legitimate defense. This seems to be the point of view of Say, with whose writings Bastiat was intimately familiar. Say affirms that “the maintenance of the social order which guarantees property, comes before property itself.”<sup>41</sup> Thus, presumably, if the defense of property rights requires a legal order maintained by a monopoly defense agency with taxing powers, the maintenance of this order is a case of legitimate defense that justifies the apparent invasion of property rights that taxation constitutes. Say goes on to remark,

Public taxes, even with the nation’s consent, are a violation of property rights, since they can be levied only on values that have been produced by the land, the capital, or the industry of private individuals. Thus, *whenever they exceed the indispensable minimum necessary for the preservation of society*, they may be justly considered as an act of plunder.<sup>42</sup>

Bastiat himself quotes the latter passage and gives it his qualified approval. It is clear at least that he considers the second sentence a just statement of when taxation constitutes legal plunder. It may thus be presumed that he regards a certain minimum amount of taxation as “necessary for the preservation of society.”

Nevertheless, Bastiat does not believe, as Say seems to do, that taxation constitutes an invasion of property *per se*, or an example of property rights being overruled by a more fundamental social requirement. He rejects a truism current in his day that when a government is formed “men sacrifice a part of their liberty in order to preserve the rest.” On the contrary, he asserts that as long as the government confines itself to the proper sphere of action, no liberty is sacrificed. Rather, liberty is upheld.<sup>43</sup> Presumably, he would also reject the truism that taxes constitute that part of each person’s property that he sacrifices in order to preserve the rest.<sup>44</sup> One imagines that Bastiat would say, on the contrary, that as long as taxation confines itself to that which is necessary to preserve the public order that protects property, no property is sacrificed. Rather, property is upheld.<sup>45</sup> This line of argumentation is not without its difficulties, which I do not have space to examine in this article. For the present, it will suffice to assume that for Bastiat, the civil order that alone makes possible the defense of property is a public good, and the level of taxation necessary for the preservation of that order is morally justified by the principle of legitimate defense.

## Taxation and the Poor: “Legal Justice, Private Charity”

If taxation is justified only for the provision of such public services as are required by the existence of a public domain or necessitated by the exigencies of legitimate defense, then taxation for the purpose of providing aid to the poor is excluded on the same principle as are protective tariffs and subsidies for unprofitable businesses. On this point, what is merely implicit in Aquinas is explicit in Bastiat: Tax-funded poor relief may be stealing in order to feed the needy, but it is stealing nonetheless. He maintains that the principle that ought to inform society’s treatment of the poor is “*legal justice, private charity*.”<sup>46</sup> He insists that “to incorporate charity into the law” is, in fact, “to banish justice from the law.”<sup>47</sup> In other words, a government cannot mandate that the poor be cared for at public expense without committing theft.

To those who insist that the law should go beyond mere justice to enforce brotherly love, Bastiat responds with an essay entitled “Justice and Fraternity.”<sup>48</sup> In this essay, he insists that justice is the application of the golden rule in its negative formulation: “*Do not do unto others what you would not have done unto you.*” There is only one way to achieve justice: “the protection of all persons, all products of labor, all property, all rights, all interests.” Justice therefore has a definite limit and can be enforced at law. Fraternity, by contrast, is the application of the golden rule as Jesus Christ formulated it: “Do unto others what you would have others do unto you.” Fraternity is by its nature spontaneous. The possible paths to it are myriad. It has no definite limit, or rather, its upper limit is martyrdom, as Christ’s death on the cross illustrates. Fraternity cannot, therefore, be enforced at law. For how would the legislator know when fraternity had been achieved? When each citizen had been commanded to die for his neighbor?<sup>49</sup> The incompatibility of coerced fraternity with justice will be apparent on reflection. The law cannot command one person to die for another without decreeing murder. It cannot command one person to work for the exclusive benefit of another without enforcing slavery. Likewise, it cannot command one person to give of his lawfully acquired means to succor another without committing theft.

One of the implications of the principle of legal justice, private charity is the rejection of tax-funded pension and unemployment insurance schemes for laborers. Bastiat comments at length on the injustice of such a use of the taxing powers of the state.<sup>50</sup> Presumably, he would return a similar verdict on all the numerous tax-funded schemes that make up the present-day welfare state, from socialized health insurance to school lunch programs. In fact, he characterizes

“the *right to public relief*” as merely “the poor man’s share of the plunder” being collected by the industrialists of his own day in the form of protective tariffs, bounties, and subsidies.<sup>51</sup>

There is one possible inconsistency in Bastiat’s advocacy of legal justice, private charity. The following remark is made in passing in “Justice and Fraternity”:

If the socialists mean that under extra-ordinary circumstances, for urgent cases, the state should set aside some resources to assist certain unfortunate people, to help them adjust to changing conditions, we will, of course, agree. This is done now; we desire that it be done better. There is, however, a point on this road that must not be passed; it is the point where governmental foresight would step in to replace individual foresight and thus destroy it. It is quite evident that organized charity would, in this case, do much more permanent harm than temporary good.<sup>52</sup>

Bastiat never comments on exactly where the fatal point lies at which organized charity does more harm than good, nor does he explain how state aid to unfortunates, even if it does not go beyond this point, respects the moral principle that limits the use of force (including taxation) to purposes of legitimate defense. It is possible, of course, that there is no real conflict between this comment and Bastiat’s overall political philosophy as detailed elsewhere. There might be cases in which it would be appropriate for a state organized as simply a defense agency “to assist certain unfortunate people, to help them adjust to changing conditions.”<sup>53</sup> It is also possible that this comment from “Justice and Fraternity,” originally published in 1848, is at odds with the more developed political philosophy set forth in “The Law” and evidenced in “What Is Seen and What Is Not Seen,” both published in 1850, and also present in *Economic Harmonies*, left incomplete at Bastiat’s death in the same year. Nevertheless, regardless of how one chance remark is to be viewed, it is clear that Bastiat believes there is no moral justification for the welfare state or for the sort of taxation that makes it possible.

What, then, is the difference between a just kingdom and a great robbery? For Bastiat, building on the normative natural law foundation of Aquinas and bringing the tools of economic analysis to bear on the question, the answer is that the just kingdom confines itself to the provision of services that represent genuine public goods, and it collects only those taxes that are necessary for the provision of such services. The efficient administration of the public domain—a public good by accident of history—must be done by public authority, and the taxes collected for this purpose must be justified by the value of the services provided to the taxpayer in return. The maintenance of a civil order that protects

life, liberty, and property—a public good by nature—is justified by the principle of legitimate defense, as are the taxes collected to defray the necessary expenses of its maintenance. While this narrowly circumscribed vision of justice in taxation is not that of many contemporary Christian ethicists, nevertheless, it is, I maintain, the most expansive vision permitted by normative natural law once it is enlightened by the descriptive natural law revealed by modern economics. The key question for Christian ethics in considering whether to apply tax money to the pursuit of goal X is therefore not whether goal X is a laudable goal. Rather, the key questions are whether the pursuit of goal X constitutes a genuine public good and whether the use of force in its pursuit can be justified by the principle of legitimate defense.

## Notes

1. Augustine of Hippo, *The City of God [De civitate Dei]* 4.4. The translation is that of Marcus Dods (New York: Modern Library, 1993).
2. Christopher Todd Meredith, “The Ethical Basis for Taxation in the Thought of Thomas Aquinas,” *Journal of Markets and Morality* 11, no. 1 (Spring 2008): 41–57. I choose the term *normative natural law* to describe ethical systems that acknowledge the existence of moral rules, such as the Ten Commandments, which place obligatory side constraints on human behavior. I use the adjective *normative* to distinguish natural law in its moral sense from the natural laws of praxeology or experimental science, which are purely descriptive. For more on the two senses of natural law, see my section “Bastiat on Natural Law,” below.
3. On the scholarly reputation of Bastiat, see Jörg Guido Hülsmann, “Bastiat’s Legacy in Economics,” *Quarterly Journal of Austrian Economics* 4, no. 4 (Winter 2001): 55–70, and Gérard Bramoullé, “Frédéric Bastiat: Praxeologist Theoretician,” *Journal des économistes et des études humaines* 11, no. 2/3 (June/September 2001): 361–72, with their extensive bibliographies. Both seek the rehabilitation of Bastiat, to whom, in commemoration of the bicentennial of his birth, the *Journal des économistes et des études humaines* devoted the entire double issue in which Bramoullé’s article appeared. I am indebted to Professor Hülsmann for his assistance in accessing recent European journal literature on Bastiat.
4. Frédéric Bastiat, *Economic Sophisms*, trans. and ed. Arthur Goddard, William Volker Fund Series in the Humane Studies (Princeton, N.J.: D. Van Nostrand, 1964), 132. For the original French text of the cited passage, see Bastiat, *Oeuvres complètes*, 3d ed. (Paris: Guillaumin, 1870–73), 4:131. Goddard’s phrase *the Commandment* translates Bastiat’s reference to “le Décalogue.”



5. The passage that I have excerpted, identified as a quotation from an editorial Bastiat wrote for the 28 November 1847 issue of the newspaper *Le Libre-échange*, is reproduced as a note appended to his essay “Plunder and Law.” See Bastiat, *Selected Essays on Political Economy*, trans. Seymour Cain and ed. George B. de Huszar, William Volker Fund Series in the Humane Studies (Princeton, N.J.: D. Van Nostrand, 1964), 331–32n2. (*Oeuvres*, 5:3n2.)
6. Bastiat, “The State,” in *Selected Essays*, 144–45. (*Oeuvres*, 4:333.) Emphasis in original.
7. Bastiat, *Economic Harmonies*, trans. W. Hayden Boyers and ed. George B. de Huszar, William Volker Fund Series in the Humane Studies (1964; repr., Irvington-on-Hudson, N.Y.: Foundation for Economic Education, 1968), 539–42. (*Oeuvres*, 6:651–55.) Earlier in *Economic Harmonies*, 526, he also equates “natural society” with “society as planned by Providence” (*Oeuvres*, 6:635).
8. Bastiat, “What Is Seen and What Is Not Seen,” in *Selected Essays*, 42–47. (*Oeuvres*, 5:383–90.)
9. *Economic Sophisms*, 147–54. (*Oeuvres*, 4:148–56.) Bastiat’s French terms for the two systems of ethics are “la morale religieuse ou philosophique” and “la morale économique.” Goddard’s rendering “utilitarian ethics” for “la morale économique” is rather misleading, given the association of the word *utilitarian* with the ethical system of Mill, which contrasts strongly with the normative natural law ethics of Bastiat. “Economic ethics” would be a more straightforward translation.
10. Bastiat, “Academic Degrees and Socialism,” in *Selected Essays*, 285. (*Oeuvres*, 4:492.)
11. *Economic Harmonies*, 94. (*Oeuvres*, 6:134.) Emphasis in original.
12. “Academic Degrees and Socialism,” in *Selected Essays*, 287. (*Oeuvres*, 4:493–94.) Bramoullé, 366, aptly observes, “In a nutshell, Bastiat has a unitary vision of social sciences, preferring to treat economics, law, politics, and ethics as intertwined and inseparable.”
13. Alejandro A. Chafuen, *Faith and Liberty: The Economic Thought of the Late Scholastics*, 2d ed., Studies in Ethics and Economics (Lanham, Md.: Lexington Books, 2003), 19–29, discusses this concept of natural law as a key element in the late Scholastics’ approach to economic questions. While its roots no doubt lie in medieval Scholasticism, Bastiat’s natural law, with its doctrine of the natural harmony of interests and its vision of the working of divine providence in the spontaneous order of the marketplace, seems to derive more immediately from the writings of Adam Smith and the French physiocrats. See Dean Russell, *Frederic Bastiat: Ideas and Influence* (Irvington-on-Hudson, N.Y.: Foundation for Economic Education, 1969), 17–21.

14. “Academic Degrees and Socialism,” in *Selected Essays*, 247–49. (*Oeuvres*, 4:450–52.)
15. Ibid., 249–50. (*Oeuvres*, 4:452.) What Bastiat may mean by accusing the socialist of disbelieving in God—for in fact many French socialists of his day considered themselves good Catholics—is indicated elsewhere in his writings: “Is it true religion that inspires in these Catholic economists the presumptuous thought that God has done his work badly and that they must set it right?” (*Economic Harmonies*, 522; *Oeuvres*, 6:631.)
16. “Academic Degrees and Socialism,” in *Selected Essays*, 279. (*Oeuvres*, 4:484.) For an examination of Bastiat’s “liberal Catholicism,” including its contrast with the mainstream of Roman Catholic social thought in his day, see Raimondo Cubeddu and Antonio Masala, “Natural Right, Providence, and Order: Frédéric Bastiat’s Laissez Faire,” *Journal des économistes et des études humaines* 11, no. 2/3 (June/September 2001): 311–36.
17. “What Is Seen and What Is Not Seen,” in *Selected Essays*, 7. (*Oeuvres*, 5:343.)
18. Ibid., 10. (*Oeuvres*, 5:347.)
19. *Economic Harmonies*, 444. (*Oeuvres*, 6:537.) Emphasis in original.
20. Jean-Baptiste Say, *Traité d’économie politique*, bk. 3, chap. 9, p. 504, quoted in *Economic Harmonies*, 567n1. (*Oeuvres*, 6:537n1.) The quotation is from the sixth French edition of Say’s treatise, which has never been translated into English in its entirety. See Say, *Traité d’économie politique*, 6th ed. (n.p., 1841; repr., Collection des principaux économistes, vol. 9, F. R. G. Osnabrück: Otto Zeller, 1966), 503–4. Bastiat points out, in fairness to Say, that this sentiment constitutes an aberration in Say’s usually sound understanding of taxation.
21. *Economic Harmonies*, 445. (*Oeuvres*, 6:538.) Emphasis in original.
22. Bastiat, “Property and Plunder,” in *Selected Essays*, 181. (*Oeuvres*, 4:429.) Emphasis in original.
23. *Economic Sophisms*, 46. (*Oeuvres*, 4:47.)
24. Ibid. (*Oeuvres*, 4:48.)
25. See, for example, *Economic Sophisms*, 198–203. (*Oeuvres*, 4:198–203). This chapter, entitled “The Tax Collector,” is written as a satirical dialogue between a winegrower and a tax collector and evaluates taxation in France from the perspective of good value for money.
26. “What Is Seen and What Is Not Seen,” in *Selected Essays*, 9. (*Oeuvres*, 5:345.)

27. In *Economic Harmonies*, 567n1, Bastiat approvingly quotes Say: “To levy a tax is to do society a wrong, a wrong that is compensated for by no advantage, *whenever no service is rendered in return.*” (*Oeuvres*, 6:537n1.) Quotation is from Say, 504. Emphasis added by Bastiat.
28. *Economic Sophisms*, 132. (*Oeuvres*, 4:131.) Emphasis in original.
29. *Economic Harmonies*, 103. (*Oeuvres*, 6:145.) Emphasis in original. The Boyers-Huszar translation obscures Bastiat’s wordplay here. The French original, which also italicizes the word for *value* (*valeur*)—an emphasis lacking in the English—demonstrates the etymological connection of the noun with the italicized verb translated “*are equal*” (*valent*). The wordplay might be rendered in English: “The idea of *worth* first entered the world when . . . for the first time, men were able to say, this *service* is *worth* that.”
30. *Economic Harmonies*, 450–51. (*Oeuvres*, 6:544–46.)
31. “Is the Catholic not *obliged* to pay for the services of the Jewish rabbi, and the Jew for the services of the Catholic priest? Is there one man in France who has had the education his parents would have given him if they had been free?” (*Economic Harmonies*, 86; *Oeuvres*, 6:125; emphasis in original.)
32. *Economic Harmonies*, 451–52. (*Oeuvres*, 6:546.) Emphasis in original.
33. *Ibid.*, 452. (*Oeuvres*, 6:547.)
34. “Property and Plunder,” in *Selected Essays*, 181–82. (*Oeuvres*, 4:429–31.) Emphasis in original.
35. “The State,” in *Selected Essays*, 144. (*Oeuvres*, 4:332.) Emphasis in original.
36. *Economic Harmonies*, 456. (*Oeuvres*, 6:551.) Emphasis in original.
37. *Ibid.*, 457. (*Oeuvres*, 6:552.) Emphasis in original.
38. *Ibid.*, 459. (*Oeuvres*, 6:554.) Emphasis in original. See also Bastiat, “The Law,” in *Selected Essays*, 51–96. (*Oeuvres*, 4:342–93.) This essay, probably Bastiat’s best-known short work, applies this moral principle to defend a vision of the state as a defense agency and nothing more.
39. *Economic Harmonies*, 459. (*Oeuvres*, 6:554–55.) Emphasis in original.
40. See, for example, Bastiat, “Property and Law,” in *Selected Essays*, 111; and “Justice and Fraternity,” in *Selected Essays*, 125. (*Oeuvres*, 4:291; 4:308–9.)
41. Say, *Traité*, 135. Translation mine.

42. Ibid., 136. Bastiat reproduces this quotation in *Economic Harmonies*, 567n2. (*Oeuvres*, 6:537–38n1[bis].) The English version is from the Boyers-Huszar translation of Bastiat, who adds the emphasis.
43. *Economic Harmonies*, 456–57. (*Oeuvres*, 6:551–52.)
44. An example of the latter truism is found in Montesquieu: “The public revenues are a portion that each subject gives of his property, in order to secure or enjoy the remainder.” See Charles Secondat, baron de Montesquieu, *The Spirit of the Laws*, trans. Thomas Nugent, Hafner Library of Classics, no. 9 (New York: Hafner, 1949), 1:207. (The quotation is from bk. 13, chap. 1.)
45. This seems to be the purport of Bastiat’s comment on Say in *Economic Harmonies*, 567n2. (*Oeuvres*, 6:537–38n1[bis].)
46. *Economic Harmonies*, 94. (*Oeuvres*, 6:133.) Emphasis in original.
47. Ibid., 94. (*Oeuvres*, 6:134.)
48. “Justice and Fraternity,” in *Selected Essays*, 116–39. (*Oeuvres*, 4:298–326.)
49. Ibid., 119–21. (*Oeuvres*, 4:301–4.) Emphasis in italicized quotations is in the original. Note the similarity between Bastiat’s observation that fraternity has no limit and the observation of John Paul II that “the commandment of love of God and neighbor does not have in its dynamic any higher limit” (*Veritatis splendor*, 52).
50. *Economic Harmonies*, 380–88. (*Oeuvres*, 6:460–70.)
51. “The Law,” in *Selected Essays*, 58–59. (*Oeuvres*, 4:351–52.) Emphasis in first quotation is in original.
52. “Justice and Fraternity,” in *Selected Essays*, 120. (*Oeuvres*, 4:302–3.)
53. For example, if Strasbourg were overrun by the Prussians in spite of the defense efforts of a French minimal state, it might be fully in keeping with its purpose for the state to provide refugee resettlement assistance to displaced Strasbourgeois.