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State of the Art
The Centrality of Taxation to Social Policy

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The article reviews the limited existing social policy literature on taxation and sets out a case for the incorporation of the study of taxation into the accepted remit of social policy. Social policy has historically been concerned with the services and benefits which flow from public expenditure, and people's experiences of them, rather than with taxation, and the contributions by individual researchers have tended to remain marginal to the main focus of social policy. The article offers a speculative account as to why taxation has remained peripheral to social policy and presents three arguments for the mainstreaming of tax in social policy's domain of study. These concern the role of taxation in shaping the distribution of resources, a fundamental pre-occupation of social policy; the contribution social policy scholars can make to shaping a new discourse surrounding taxation, foregrounding issues of equity and need; and how social policy's engagement with taxation can influence the politics of the welfare state.

Keywords: Taxation, social policy, distribution, pre-distribution, tax expenditure.

Introduction

Over the last decade 'austerity' and political action and reaction have helped to push taxation higher up the public agenda and raised its cultural salience. Anti-austerity campaigns have developed across Europe with significant political shifts occurring in response to major economic restructuring brought about by 'bailouts' financed by the IMF and the EU: for example, in Spain, Greece and Ireland. In the UK, the decision to implement a deficit reduction programme composed of 80 per cent public spending cuts and 20 per cent of tax rises has had a major impact particularly on those with low or middle income. Changes in the structure of benefits and benefit entitlements and the loss of large numbers of jobs in the public sector, particularly in local government, jobs which had been characterised by relatively high levels of pay and terms and conditions, have both resulted in lower incomes and higher levels of financial and employment insecurity. Job losses and increased casualisation have been exacerbated by unequal tax policies applied to online and 'real presence' business. While there is growing recognition of the many ways in which changes in the tax system can have a broad impact on society, politics and economy, social policy has so far only begun to respond. The main objective of this article is to put a case for much greater involvement with, and critique of, taxation by social policy analysts.

Historically, social administration has focussed on the principles and practicalities of delivering and organising benefits and services, and social policy has been concerned with the policies surrounding benefits and welfare services, the experiences of service users and benefit recipients and how we should understand state and other approaches to meeting need and securing welfare in a broad context.

Despite Titmuss' early conceptualisation of the social division of welfare as comprising social welfare, occupational welfare and fiscal welfare, social policy's principal focus has remained doggedly on the first of these, and it has hitherto failed to build a significant body of research and teaching on taxation and its relationship to welfare. Social policy is not entirely without a record of taxation scholarship but its impact on the subject has been largely peripheral. It rarely appears in our principal journals or annual social policy conferences, and in many social policy textbooks it features either as a means of paying for the welfare state or possibly not at all, suggesting it is not seen as core social policy matter. Although particular individuals have persevered in presenting taxation as essential for a fuller understanding of the domain of social policy, their contributions have generally not diffused throughout the body of scholarship. This does in fact reflect a wider marginalisation of economic-related analysis in social policy outside labour market behaviour as it interacts with the benefits system. This is not the result of any active deliberations on the limits or boundaries of social policy; moreover, no-one is *trying* to marginalise tax-related or economy-related scholarship. Instead it reflects the interests of social policy scholars and the priorities of funding bodies, particularly government. Additionally, as few individuals have specialised in taxation and social policy, few students have been supervised for PhDs in that field, perpetuating the problem.

In this article, we make the case for incorporating taxation into mainstream social policy endeavour. The article identifies key themes in social policy scholarship on taxation over the past sixty years. It examines why social policy has failed to engage with taxation and why we believe current initiatives may have some success in establishing taxation more firmly within social policy's domain.

Social policy research in taxation: the story so far

This summary discussion of social policy scholarship on taxation attempts to identify key strands of work. It should be noted, as Boden (2004) recognised over a decade ago, that, while social policy analyses may touch upon taxation, they rarely address it directly (though Hills (1988) provides an exception to the rule) and there is little in the way of systematic theory building and conceptualisation of the problems and issues it concerns.

Looking back over the past sixty years, the connection of taxation to social policy has generally been conceived in the following terms. The primary role of taxation is understood as the source of finance for welfare provision, including central and local government services (seen in certain introductory textbooks and various social attitude surveys regarding the funding of benefits or specific services). The related discourse of deserving taxpayers and undeserving welfare dependants has often set the agenda for policy (Hills, 2015). Taxes interact with and impinge upon benefits policies (such as Field *et al.*, 1977, and the work of Meacher (e.g. Treasury and Civil Service Committee, 1983), on the

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poverty trap; Millar, 2003, on tax credits; Clark, 2002, Sloman, 2018, and Standing, 2019, on basic income; and Sandford *et al.,* 1980, Boden, 2004, and Collins and Murphy, 2016, on the often unintentional interaction of the tax and benefits systems). National and local taxes, direct and indirect, are a contributing factor in determining the level of inequality in society (e.g. Diamond, 1977; Field, 1981; Ferrarini and Wilson, 2003; Orton and Davies, 2009; Rowlingson and Connor, 2011; Moisio *et al.*, 2016). Taxes are a significant but often overlooked component of practices and policies which contribute to welfare (Titmuss, 1958, 1962, Sinfield, 1978, 2019, and Abramovitz, 1983, 2001, on the social division of welfare; Greve, 1994, Howard, 1997, Hacker, 2002, and Morel *et al.*, 2018, on tax expenditures; Hills, 2015, on the lifespan perspective). Taxes are a vehicle through which not only social wellbeing but also state-building can be achieved (Steinmo, 2010), with Beland and Koreh (2019) explicitly referencing 'fiscal social policy'. Taxes help characterise welfare state types (Esping-Andersen, 1990; Prasad and Deng, 2009; Wilson *et al.*, 2013). Taxes are part of a broader political economy conceptualisation of how society generally and wellbeing specifically are shaped (Taylor-Gooby, 2016; Byrne and Ruane, 2017, following O'Connor, 2002; Farnsworth, 2019). In addition, we have think-tank publications and a modest number of academic publications which analyse specific taxes and propose policy change (e.g. Sandford *et al.*, 1980; Collins, 2014; Sloman, 2018; Lawlor, 2016; IPPR, 2018). Finally, a small number of individuals have argued explicitly for taxation to be considered a central plank of social policy work (Titmuss, 1958; Sinfield, 1978; Abramovitz, 2001; Pahl, 2011; Collins, 2016; Byrne and Ruane, 2017).

It is customary when critiquing the narrowness of the social policy gaze to cite Richard Titmuss' (1958) exhortation to frame welfare as composed of three different spheres of activity: publicly funded benefits and services; benefits and services which accrue through occupational arrangements and entitlements; and transfers of resources accomplished through the operation of the tax system which results in increasing available income or permitting the purchase of private welfare services. On the whole, social policy practitioners have not pursued the path set out by Titmuss in the 1950s and 1960s. Most analyses of taxes have tended to be relatively narrow in scope, examining the often unplanned interaction of specific benefits and taxes in, for example, the poverty trap or personal tax credits or, occasionally, making proposals for tax policy reform. This work had the value of addressing the problems arising from the fact that the taxation and benefits systems developed in parallel to one another and in accordance with separate institutional cultures, rules and imperatives (Boden, 2004). However, even where well-articulated with the policy process, such work has not on the whole fed back into the body of scholarly social policy endeavour, leaving engagement with taxation a minority and marginal activity, far from the mainstream.

This is not to say that Titmuss has been ignored by all. More than forty years ago, Sinfield (1978) took up the challenge, insisting that any sociological analysis of social policy must include Titmuss' social division of welfare. Bringing Titmuss' social division of welfare back into view redefines the welfare state and the subject matter of social policy away from an exclusive focus on benefits and services (i.e. social welfare) to incorporate the assistance given to individuals and families by the state via taxation and that given to workers via occupational fringe benefits. Assessing changes in social policy and society required, Sinfield argued, a dynamic analysis of Titmuss' social divisions of welfare which drew upon a consideration of power and the state, time and security and the institutions of capitalism.

Those who favoured this more expansive social policy path have characteristically pursued a political economy approach, subscribing to some kind of whole systems model. For example, Esping-Andersen (1990) incorporated tax systems into his three worlds of welfare thesis; and Steinmo (1993) compared different approaches to financing modern states. Kato (2003) found that the degree to which states were dependent on direct income taxes to fund social programmes, in contrast to a reliance upon regressive, indirect taxes, shaped their ability to maintain well-funded programmes. In keeping with this broader view, Byrne and Ruane (2017) argue that understanding tax systems is fundamental to understanding societies and that fiscal crises do not simply threaten the funding base of the welfare state but point to fundamental shifts in the character of societies. With relatively few analysts taking a wider perspective, Farnsworth (2019) continues to lament the fact that much of social policy still operates with an excessively narrow conceptualisation of the welfare state. He argues for a 'whole economy of welfare approach' which embraces public policies and private provision which historically have remained outside social policy's purview and includes in this assistance given to corporations.

There has been sporadic but increasing social policy research into an area covered by two roughly comparable terms, Titmuss' fiscal welfare and 'social tax expenditure' (STE) (Pond, 1980; Toder, 1999). In 1968 'tax expenditure' was deliberately introduced into the United States Treasury Department to contrast with public expenditure by Stanley Surrey to indicate spending policies being run through the tax system (Surrey, 1973; Surrey and McDaniel, 1985). It relates to transfers of resources arising from a deviation in the normal operation of the tax system which are secured through mechanisms such as tax reliefs, tax credits or tax allowances. It has become internationally accepted, although its definition and application can vary (Redonda and Neubig, 2018). *Social* tax expenditure more explicitly indicates where these are introduced with the aim of providing a specific form of welfare. Comparative analyses have brought out the significance and cost of these tax arrangements as well as their general lack of visibility and accountability (Greve, 1994; Kvist and Sinfield, 1997; Hughes and Sinfield, 2004; Stebbing and Spies-Butcher, 2010; Morel *et al*., 2018). In addition, Adema and colleagues (1997 and 2011) at OECD have been using their data-sets to track 'real' levels of expenditure on social policies including 'tax breaks with a social purpose' (TBSPs) since the 1990s. TBSPs provide an overlapping, but not always identical, category for comparative work.

While not forgetting earlier work in economic psychology (e.g. Furnham, 1988; Lewis *et al*., 1995), and economic assessment of redistribution and inequality (e.g. Atkinson *et al*., 1995; Brandolini and Smeeding, 2009; Nolan *et al*., 2018), the stimulus provided by the 'new' fiscal sociology flags up the recent growth of research in other social science fields of enquiry. This has implications for social policy, particularly as the boundaries between social policy and certain disciplines, especially sociology, are fuzzy, with many of us benefiting from a 'joint' education. Backhaus (2006) considers fiscal sociology to deal with the aspects of fiscal policies which cannot be adequately understood through macro- or micro-economic analysis. Invoking Schumpeter's 'the crisis of the tax state', Martin and Prasad (2014) consider how taxation illustrates core issues in the sociology of contemporary capitalism, particularly in relation to inequality and poverty. This fiscal sociology is largely US-based and explores the role of taxation in the nature and development of high, middle and low income societies. What is notable from Martin and Prasad's discussion is how many of the studies on which it draws are published, mainly from the 1990s onwards, in economic, political and public policy outlets as well as in sociological ones. Political science and public policy have also experienced a surge in interest in taxation over the past few years (e.g. Wilson, 2013; Klitgaard and Elmelund-Praestekaer, 2014) and we find a cross-disciplinary interest in the politics and impact of consumption taxes (e.g. Pega *et al*., 2017) and public opinion on tax-related issues (e.g. Hasleswerdt and Bartels, 2015). In history, too, previous national episodes are being addressed through a fiscal lens (e.g. Revelant, 2013; Martin and Gabay, 2017). A small number of qualitative studies investigating the ways in which individuals make sense of taxation are also emerging across disciplines (for instance, Prabhakar (2008) in public policy, Stanley (2016) in politics, Kidder and Martin (2012) in sociology and Ruane (2018) in social policy).

Explaining social policy's persistent inattention to taxation

It is clear from what we have said so far that current initiatives in the field of social policy and taxation do not represent the first attempt to expand the range of mainstream social policy scholarship to include taxation. It is worth speculating as to why the peripheral status of taxation in social policy has persisted, apart from the evident significance of social security in meeting need. Here we focus on the UK and address three dimensions of this: the character and limitations of some of the previous policy-related activity; the relationship of social policy to other disciplines; and the limited encouragement to undergraduate social policy students to engage with numerical datasets.

If we consider the series of initiatives in the 1970s and 1980s, we can make three observations. One is that these could occur partly because an institutional context existed which facilitated them. *To Him who Hath* (Field *et al*., 1977), subtitled 'a study of poverty and taxation', arose in part from the work of the authors in the Child Poverty Action Group and the Low Pay Unit. *Taxation and Social Policy* (Sandford *et al*., 1980) arose from a seminar hosted by the Civil Service College to bring together officials from departments involved with taxation and social policy who had no regular contact. It drew social policy scholars together with policy makers and fed social policy scholarship into the policy process. Such work generated a particular interest in the interaction between benefits and taxes. Michael Meacher, a social policy analyst before he became an MP, chaired a sub-committee to the then Treasury and Civil Service Committee to examine this further. However, and second, these initiatives did not feed back into social policy to shape wider scholarly activity. In fact, the problem was not that there was no relationship between social policy ideas and the policy process but rather there was a disconnect between the social policy work in tax policy making and wider social policy academic activity. This is linked to the third observation which is that these initiatives were primarily concerned with specific elements of taxation, specific aspects of policy, and not with the tax system as a whole and how the tax system as a whole affects society.

More broadly, we might look for an explanation in social policy's relationship to the disciplines where taxation might be expected to be central. Social policy's relationship to economics has been complex. In the 1960s and 1970s economics was considered, in numerous social policy departments, to be essential to a social policy undergraduate education, and many social policy lecturers had economics as part of their own educational background. However, this did not mean that they incorporated taxation into their teaching and research; for the most part they did not. Further, and somewhat

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paradoxically, as Thatcherite politics evolved, with its emphasis on the value of the economic and its questioning of the value of social science (the ministerially-required change from Social Science Research Council to Economic and Social Research Council occurred in 1983), economics in social policy degrees began to fade out. This was partly because of the turn in economics towards mathematics and algebraic formulations, but the absence of a strong economic strand within social policy education may have made it harder for social policy graduates to engage subsequently with economic and fiscal dimensions of policy. The exception was in relation to political economy approaches within social policy though these tended to produce more abstract analyses, often examining the relationship of the welfare state to capitalism, rather than detailed examinations of specific tax systems.

In the UK at least, social policy has tended to be slightly left-leaning while business studies, economics, finance and accounting have lent slightly to the right. This itself has reflected different values and different notions of what is important. While accounting and finance and business studies were not natural bedfellows for social policy, partly for these politico-philosophical reasons, by contrast social policy has been more likely to draw on sociological concepts and approaches (another left-leaning site of intellectual activity) and more recently on work in public policy and the political sciences. However, until relatively recently these latter disciplines also paid scant regard to matters of finance and taxation. The privileging of economics, business and efficiency at the governmental level, at the expense of community-building and equality, may itself have steered social scientists averse to neoliberalism away from engaging with matters of finance and business. Taxation would certainly have been seen as part of that domain. The distance between social policy and finance/accounting, business studies and economics may have been deepened by the dominant ideology of the day. It is possible that the fruits of Sandford and colleagues' 1980 contribution produced academic seeds sown on ground made toxic by this dimension of the divisions created during Margaret Thatcher's period in office. Equally, however, the dissolution of the Royal Commission on the Distribution of Income and Wealth in 1979 indicated that the shift from a preoccupation with wealth distribution to one of wealth enlargement had already occurred (Kelsey, 2018) by the time Sandford *et al.*'s collection appeared in print.

It is possible that the significant growth in interest in fiscal matters from the political sciences in particular, and from sociology to a lesser degree, in very recent years may have arisen from the increasing discrediting of neoclassical economics as it has been practiced in recent decades and the sense that other disciplinary perspectives are not only legitimate but essential.

Finally, another possible explanation lies in the relatively weak emphasis on statistics and quantitative methodologies in most social policy undergraduate education. The result was to leave social policy graduates with limited skills with which complex financial and business related data could be comprehended, analysed and interpreted. But the explanation may be simpler: as statistics as a domain of study pursued ever more sophisticated methods, social policy became not only less likely to pursue statistical programmes of research but was increasingly deterred by the complexity of statistical techniques from engaging with numerical data. It is notable that much of the insight into taxation present in social policy has not emerged from any sophisticated statistical techniques but from simple readings of sometimes long-standing datasets to see what they reveal.

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The centrality of taxation for social policy

Our sense, though, is that the significance of taxation both in and for social policy matters is becoming harder to deny.

Understanding distribution and the mechanisms of redistribution

Social policy has a number of core concerns: it is concerned with need and how need can be met. Consequently, it is concerned with the distribution of resources, including primary distribution and redistribution – which groups benefit, and which lose out, from policies concerning specific services and financial benefits. And it is concerned with the extent and character of the inequality which emerges from these policies and, inextricably, the nature and extent of poverty. A consideration of taxation is fundamental to this since the operation of the different elements of the tax system produces distributional effects. Decisions about who to tax, what to tax (individuals, income, profits and wealth) and what activities to tax – and who and what *not* to tax or to exempt from liability – contribute to the overall allocation of resources before any decisions about public expenditure are executed. They contribute to what has been described as a pre-distribution of resources which affect what is seen as available for public expenditure and to which subsequent budgetary decisions add or fail to add further resources.

In order to understand properly the distribution of resources, who benefits and who loses out, all stages of the distribution process must be acknowledged and investigated. For example, as analysis of the Office of National Statistics (ONS) data in *Effects of Taxes and Benefits on Household Income* demonstrates for the UK, households pass through various stages in the distribution of resources. They begin with original income (income from wages, salaries or occupational pensions, for example); the addition of various benefits such as child benefit, universal credit, unemployment and disability supports and the state pension gives the household its gross income and this stage in the redistribution process decreases overall inequality. The payment of direct taxes (such as national insurance, income tax and council tax) and of indirect taxes (taxes related to consumption) leads households to post-tax income but the combined effect of direct and indirect taxation pushes overall inequality up again (see ONS, 2019, and Anyaegbu, 2011, for the persistence of this phenomenon). It is the allocation of in-kind resources (services) such as through the health and education systems which once more narrows the gap, reducing inequality. Thus, in-and-of itself the operation of the tax system 'undoes' some of the progressive redistribution intended through expenditure on benefits and services.

So although, overall, the tax-benefits/services system is redistributive in a way which reduces inequality, in the UK, the taxation element of it works to some extent in the opposite direction, by increasing inequality. Although it is clear that taxation plays a central role in the redistributive process, at present practitioners of social policy hold only a partial picture of both the character of the distributional process, including the mechanisms of redistribution, and its consequences. This leads to a systematic distortion of our understanding of government policies which underestimates the implications and scale of the whole range of distributive decision-making. As Reed's (Reed, 2020) article in this themed section demonstrates, it is simply not possible to assess comprehensively the impact of policy choices without combining both taxation and expenditure in the analysis. A major exception to the neglect is John Hills' *Good Times Bad Times* (2015) which uses

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life stories to analyse the impact of direct and indirect taxes interacting with benefits over time and disprove 'the welfare myth of them and us'.

While analysis of the operation of the total tax system gives us a good sense of overall impact and outcomes in terms of redistribution, analysis of *specific* taxes allows us to see how individually, as well as in combination, they shape distribution. In the UK, for example, the relatively low level of the top rate of income tax (45 per cent or 46 per cent (Scotland) on income over £150,000), the way National Insurance works (with the exemption of unearned income and contributions of only 2 per cent on earned income above £50,000) plus the low level of the top bands for council tax (paid on any dwellings valued at £325,000 or above in England, for instance) combine to create a very protective effect on the incomes of the best-off households (Byrne and Ruane, 2017). There is clearly significant scope for comparative social policy analyses of the functioning of different tax systems and the mechanisms through which they (p)redistribute resources, for example, on the basis of microdata sets such as EU-SILC and associated tax-benefit models from the OECD and EUROMOD.

As noted above, one of the major vehicles for shaping the distribution of resources are tax expenditures and fiscal welfare. STEs have become much more significant as an instrument for the transfer of resources in social policy in the past twenty years, both in the UK and across Europe, featuring not only in liberal welfare states but as an element of restructuring in all European welfare states (Kvist and Sinfield, 1997; Morel *et al.*, 2018). STEs have been used extensively in encouraging retirement savings (Collins and Hughes, 2017; Collins, 2020) and supporting private health insurance schemes, home-buying and work activation through in-work support. Two major studies of the American tax welfare state by Howard (1997) and Hacker (2002) show the value of detailed historical case-studies. Given the scale of tax expenditures, their design and distribution speak to the core concern of social policy.

Creating a positive discourse surrounding taxation and changing the policy agenda

By closely connecting public expenditure on benefits and public services with the improved quality of life they make possible for many or all of us, social policy can contribute to a positive taxation discourse which challenges the concept of tax as a 'burden' or 'confiscation' and frames it instead in terms of pooling resources to secure goods and services which individuals and households cannot obtain on their own. Taxation can establish relationships of solidarity among citizens and enable individuals to support each other in ways not possible to achieve otherwise. Instead of taxation being presented as a distortion of behaviour or a cost to a company, taxation can be framed and discussed as a contribution to the public good – a positive outcome or accomplishment rather than an interference and a cost.

During the 1970s against the backdrop of the fiscal crisis, and during the 1980s against the ascendancy of neoliberalism and monetarism, there was a marked expansion in the remit of academic social policy to embrace political economy analyses which adopted macro or system approaches. This has produced a body of work around international comparison and, to a lesser extent, around the interaction of corporations and nation states in a context of globalisation (e.g. Farnsworth, 2004). As implied above, developing a social policy discourse on taxation will inevitably draw on and extend political economy approaches. Taxation is shaped by the nature of society but at the same

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time shapes the society of which it is a part. Since taxation operates within defined jurisdictions but financial flows operate transnationally, taxation in any given society is also shaped by forces and processes outside a nation state. This will add to social policy's ability to problematise tax in ways which challenge the status quo: for example, by adding to the growing focus on the conduct of the rich and the consequences for society of their actions.

Social policy is well placed amongst the social sciences to highlight the distorted profile of tax issues which are subject to public debate and the ways in which tax issues of significant distributional consequence are either marginalised or are simply off the agenda. These include the privileging of income tax in most media coverage of taxation matters; the near failure to tax wealth, including land; the shift over time in the character of taxation for local services and its implications for inequality; the acceptance of the early 1990s valuations of properties as the continued basis of the council tax despite the disproportionate increase in the value of properties in London and the south east when compared with the rest of the country; the absence of a dedicated tax on luxuries and the regressive character of VAT and other consumption based indirect taxes; the role of the tax system in widening inequalities; the absence of taxation from school curricula; the scale of fiscal transfers to corporations; and the scale of fiscal transfers to people on higher incomes; more comparative analysis, including of the outcomes of different tax rates in different countries within the UK. A critical social policy approach can, additionally, contribute to an examination of how the global functioning of capitalism is undermining national tax revenues, for instance through base erosion and profit shifting, the registration of companies or landholdings 'offshore', the operation of tax havens *within* advanced economies and the inevitably slow response of regulators when international agreements are needed to address supranational phenomena, particularly when impeded further by internal conflicts of interest.

The construction of a social policy discourse around taxation can foreground fairness and equity, need, inequality and redistribution. The relationship of taxation to poverty, exclusion, social justice, the state, the techniques of legitimation, security and citizenship can all be explored in ways which have not been undertaken in the taxation literature within finance or accounting. Thus, a strong social policy engagement with taxation can create a new discourse surrounding taxation, reducing the dominance of the existing discourse, modifying policy networks, introducing new nodes of interest and challenging existing power relations in fiscal policy.

The incorporation of taxation into the portfolio of mainstream social policy activity also offers the promise of shaping a new blend of discourse surrounding taxation in public and political debate. The relative weakness of social science in taxation leaves an area that relates to a fundamental activity, which in part constitutes but also underpins our society, to a more limited set of frames and agendas. The main preoccupations in business studies and economics or in finance and accountancy are with tax planning (usually the minimisation or reduction of tax liability), 'tax morale' (the norms, attitudes and ethical beliefs regarding tax responsibility, overly focussed on tax 'compliance') and the effects of taxation on economic behaviour (such as market behaviour and labour market behaviour), including the 'distorting' effects of taxes. With few exceptions these disciplines tend to assume a *homo economicus* and rarely conduct their investigations on a rounder, more multi-dimensional understanding of human nature and human behaviour. There is virtually no concern within these disciplines (whether practiced in universities or by practitioners working to advise business or individuals) with questions of meeting need, distributional effects, distributional fairness and inequality or with questions of wider social impact except in highly reductive terms. The long tradition of social policy concern with fairness, equality and need could help to strengthen consideration of these issues in taxation study and policy making.

The extent to which this can influence the policy agenda should not be overestimated given that social policy scholars neither occupy a structurally significant position in the socio-economic order such that their support is required for policy implementation nor are they representative of a significant proportion of society (e.g. Dorey, 2005). Nonetheless, it will have some impact outside the academy since professional and technical expertise are required to influence policy and the nature of what counts as 'tax expertise' will be diversified and expanded. The policy and political agendas of those able to participate in this altered tax discourse will broaden and relationships between social policy scholars and tax-focussed civil servants will evolve. Many of those who are part of the current tax policy community seek modifications to the tax system which create benefits for themselves and their clients, modifications whose benefits can often only be realised through expensive access to expert accountancy and legal advice. Morel *et al*. (2018) point out that one of the reasons social tax expenditures across the EU receive little political or analytical attention is that in the process of policy making they tend to bypass traditional social policy actors (including traditional social policy elites, trade union representatives and officials from social security) because tax policy discussions tend to take place in specific institutional arenas where social policy experts are normally absent. The active participation of social policy practitioners will alter the composition of policymaking contribution to governments and parliaments. Greater knowledge and understanding among social policy academics and practitioners of how fiscal policies operate and what their effects are will lead to more frequent interventions at different points of the policy process. There will be greater pressure to reveal and make public existing data and to expand the range of official data collected or generated. There will be more analyses of official data and there will be more research generating new data: for example, in relation to households' interaction with the tax system and lived experiences of taxation and its impact. The greater visibility and presence of data and analysis will create greater pressure on ministers and officials within Government finance departments and tax authorities to account for their policies and their practices from perspectives other than those strongly associated with a bias in favour of reducing tax liability.

The politics of the welfare state

The analysis of social tax expenditures and fiscal welfare allows us to revisit the question of who benefits from social policies and the operation of the welfare state. STEs not only entail a different mode of redistribution when compared with 'traditional' social policy instruments, such as cash benefits, but can also benefit different groups of people. Income tax reliefs benefit only those earning enough to pay income tax and tend to benefit those on higher incomes, paying higher rates of income tax, more than they benefit those earning less since many reliefs are determined by the marginal rate of tax. Further, they can facilitate, for some more than others, better pensions or access, for example, to private services such as private health services where payments into private health insurance schemes attract tax relief. They provide no benefit at all to those who do not pay income tax and by foregoing tax revenues they reduce the tax receipts available to fund public services and cash benefits. An example is occupational and personal pension tax relief which in the UK is worth some £35bn gross (HMRC, 2019, £24bn net of tax from pensions in payment) and results in half of the benefit going to the top 10 per cent of income tax payers but only 10 per cent to the bottom half (Treasury Committee, 2018). Similarly, in Ireland, 53 per cent of the supports for private pensions accrue to earners in the top decile of the income distribution and virtually none of the subsidies benefit those in the bottom half of the income distribution (Collins and Hughes, 2017). This is one example of the ways in which expanding the study of fiscal welfare makes more visible the fact that, as Abramovitz (1983) observed 35 years ago in the US context, 'everyone is on welfare'. This has significance for the politics of the welfare state since perceptions of who benefits from the welfare state shape individuals' sense of commitment to it and beliefs about its legitimacy. Thus, it is argued that, if people are aware of the financial and other benefits they derive from the welfare state, they will feel they are stakeholders in it and be more likely to lend political support to it. At the same time, Morel *et al*. (2018) argue that they can be used to redefine norms of deservingness whereby being deserving is not so much about being in need as being in work. As Baker and Murphy (2020) argue in this themed section, taxation is one of the tools for the creation of social change.

Why current initiatives to broaden social policy to encompass taxation are more likely to be successful now than in the past

The first reason we might expect social policy to be more likely to assimilate taxation into its core content now than in the past arises from changes in the broader political and economic backdrop. 'Austerity' has augmented the political significance of taxation in many states, where measures aimed at reducing budget deficits generally favoured expenditure reductions over taxation increases, and has highlighted the discretionary policy choices around taxation issues that have been hidden for some time. For example, the distributional consequences of the UK government's approach to deficit (including cuts to spending on both benefits and services) were exposed by Horton and Reed's innovative early analysis (2010) to be regressive. Reed's (Reed, 2020) article updates the analysis with a revised methodology that underlines the regressive implications of the deficit reduction strategy.

Complementing this, a combination of factors has given rise to a greater salience in matters of taxation. In the UK, parliamentary committees and the National Audit Office, which scrutinises public spending for Parliament, have become more active in investigating and reporting on the operation of HMRC and HM Treasury and holding government to closer account in matters of taxation; similar trends are visible elsewhere with the growth of parliamentary budget offices and budget oversight committees across many OECD states including Canada, Austria, Australia and Ireland. In many countries think tanks have also begun to take a closer interest in taxation. For example, in the UK the Resolution Foundation and the Institute for Public Policy Research engage on these issues, complementing the continuing work of the Institute for Fiscal Studies with its annual Green Budget and political groups such as the Fabians and the Centre for Policy Studies. NGOs and campaigning groups such as the Global Alliance for Tax Justice, the Association for the Taxation of Financial Transactions and Aid to Citizens (known as Attac), the Taxpayers' Alliance (UK), the Tax Justice Network, and Social Justice

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Ireland have increased visibility of issues and debate on them. Occupy and UK Uncut used direct action methods to draw attention to the contrast between cuts to benefits and public services, on the one hand, and corporate tax avoidance and the limited impact of austerity on the better-off and wealthy, on the other. The growing search for actions to tackle climate heating has also raised questions about possible tax contributions.

Second, the heightened awareness of the distributional consequences in particular of fiscal policy has created a climate in which there has been a greater appetite for discussion and critique of taxation and the development of alternative taxation policies. For example, Richard Murphy, a chartered accountant by training and now a tax researcher and campaigner and contributor to this themed section, produces technically informed critiques of the tax system and specific tax policies which have been receiving increasing attention in parliamentary debates and the media. Alongside writing one of the most accessible and highly read blogs in finance (Tax Research UK), he has engaged in numerous collaborations, including with the Trades Union Congress, the Public and Commercial Services Union, the Green Party and the European United Left/Nordic Green Left block in the European Parliament, which served to import his ideas and his critique into wider discourse and convey data and arguments to broader, non-specialist audiences. The work of Shaxson (2011) and Christensen through the Tax Justice Network (e.g. Hind and Christensen, 2015), has also raised awareness of the exploitation of multiple tax jurisdictions by the wealthy to reduce tax liabilities. Similarly, the work of the International Consortium of Investigative Journalists, through the publication of the Panama and later Paradise Papers, has highlighted the intricate and interlinked international aspects of taxation for corporations and high-income individuals. It has also demonstrated that many taxation issues are no longer matters of national policy choices, but rather part of a patchwork of international systems, which in the absence of co-operation and more integrated design will be exploited by individuals and companies determined to identify all possible routes to minimise their tax liabilities. Overall think tank, political and journalistic collaborations have helped to create a more informed public and to raise the cultural salience of taxation. Tax Justice UK (TJUK), set up to campaign in this context, argues that there is considerable agreement among many would-be tax reformers as to how the UK tax system can be improved; thus, it is focussing on how to create the political space which is required to enable sympathetic politicians to implement such reforms. TJUK is creating networks among think-tank personnel, campaigners, academics and policy makers and welcomes collaborations with social policy scholars. From this mix of government policy, scholarly research, networking, the importation of tax critique onto the policy agenda of several institutions and campaigning has emerged a diffusion of critical ideas around taxation throughout a broader discourse.

A third factor is the impact that taxation is having on a number of different disciplines across national boundaries, as mentioned earlier, for example, in sociology, the political sciences and public policy. This incipient social science of taxation makes it much more likely that social policy, which traditionally has drawn upon the methodological and analytical tools of sociology, and to a lesser extent upon public policy, will increasingly engage with matters of taxation. Disillusionment with the capabilities of neoclassical economics as an intellectual endeavour and a stronger awareness of the complicity of accountancy as it is practiced in large scale tax avoidance might themselves have stimulated the willingness of other disciplines to engage with taxation.

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Perhaps more significant for the evolution of social policy scholarship are developments in the implementation of social policies by governments. Fiscal welfare and social tax expenditure – transfers of resources in the form of revenue foregone – lie at the heart of social policy's interest in who gets what and how inequality is structured and this is being increasingly recognised in social policy scholarship. Morel and colleagues (2018) argue that STEs have specific properties that make them particularly suited to the European reform context since the 1990s because they enable discreet privatisation of social insurance schemes in many countries instead of outright cuts. STEs tend to be more hidden from political scrutiny and can be used to expand a policy without appearing to increase spending and the political debate and contestation which might accompany that. They have facilitated the creation of consensus across party lines since they can appeal both to governments seeking to constrain public expenditure and governments seeking to expand social policy in a context of budgetary austerity. Certainly, STEs have implications not only for demonstrating the nature and extent of transfers to specific social groups but also for the funding structure of the welfare state, since exemptions from tax liabilities result in a reduction of state income in comparison with what otherwise would have been the case. But there is growing recognition of many other areas where social policy can make a contribution to tax policymaking and analysis, with revived debates on taxing more effectively resources such as wealth including land and new debates on repricing as a means of changing behaviour in order to tackle major social problems such as obesity (for example, through sugary drinks taxes, levied in many countries). How taxes can be used to address climate heating is another obvious area for social policy's concern, especially since measures of repricing environment-damaging activities through indirect taxes can reinforce inequalities.

Finally, the support of the Social Policy Association in pump-priming an international taxation and social policy group which has already established links with the Tax Research Network and professional bodies will also help to raise the visibility of social policy work on taxation and provide a base for expanding research.

Conclusion

The discussion above points to the need for social policy to recognise the centrality of taxation to questions of distribution, redistribution, behavioural change, the meeting of need and the establishment of wellbeing. Expanding social policy's programme of work to embrace taxation takes us a further step towards Farnsworth's whole economy approach (2019) or Ferge's societal approach (1980). It will make it easier for social policy to assess comprehensively how everyone is affected by welfare state and other policies of distribution and redistribution and to what extent. It will make clearer how the tax system operates *as a whole* and how the effects of one tax can be understood only when seen in the context of the effects of other taxes.

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