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SPECIAL SECTION: Rethinking Redistribution and Reciprocity through the Lens of Taxation

Distributed fiscal relations and their imaginaries: Metaphors of redistribution and reciprocity in struggles about distributive justice in Austria

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ABSTRACT
The article analyzes struggles about distributive justice in Austria, one of the wealthiest countries globally, and proposes a reinforced focus on how metaphors of redistribution and reciprocity create fiscal imaginaries. It analyzes how politicians, lobbyists, and activists strategically mobilize these metaphors in corporate and wealth taxation debates. Campaigns against wealth taxation portray wealth taxation as negative reciprocity and a threat to an imagined middle class. Those arguing in favor of them create images of unjustly appropriated value that needs to be redistributed. The article analyzes those shifts between notions of redistribution and reciprocity and the fiscal imaginaries created through these debates. Notably, the article argues for the necessity to embed discursive analysis within an understanding of contemporary capitalisms. It contrasts the fiscal imaginaries with challenges of fiscal relations, most importantly the distributed character of capital accumulation and the dilemma of the tax state, as governments orchestrate accumulation to capture parts of its value generated via taxation.

KEYWORDS
Fiscal Imaginaries, Fiscal Relations, Reciprocity, Redistribution, Taxation

"Tax money for corporations that cheat on taxes: Is that allowed?" (Schnauder, 2021), asks the newspaper *Der Standard* amid rising debates about fiscal justice and government expenditures during the COVID-19 pandemic in Austria. Also in the small country, the international financial crisis in 2007–8 rekindled struggles about distributive justice (Beckert & Arndt, 2017). The sparks of these earlier discussions flare up frequently, specifically during times of crisis and widening wealth inequalities. Government support for corporations known to maximize against the state via tax arbitrage or avoidance was such an accelerant.

Among the debated cases was XXXLutz (hereinafter XL),[1] which comprises characteristics that show the distributiveness of value creation in contemporary capitalism and the multiscalar challenges for fiscal policy. XL is one of the largest (furniture) retail groups worldwide, with over €5 billion in turnover per year (XXXLutz, 2021). It is less a company than a widely spread network of corporations owned by family foundations (*Familienstiftungen*).[2] Several legal and media debates center on XL and its attempts to avoid various forms of taxation during its expansion as it compartmentalized its operations into distinct companies strategically situated across the fiscal landscape of Europe. One such subcompany owned the copyright to the corporate brand and charged license fees for using the brand to XL's retail branches, which would have had to pay a corporate tax of 25% on profits in Austria. Shifting those profits to the company in Malta lowered taxation, as Maltese companies must pay only 5% tax on them. Such practice is widespread and among the most highly debated tax-avoiding practices in the European Union, international tax law, and Austrian courts. XL is also a spectacular example because its former CEO became the Austrian finance minister between 2014 and 2017. In this capacity, he blocked several European attempts at complicating or making such practices of splitting and settling illegal.

During the pandemic, the case sparked outrage in Austrian media as XL received various forms of fiscal and corporate welfare, demanded increased state support, and intervened through the media to lobby for reopening during lockdowns—hence the opening question over whether redistribution toward corporations that sought to avoid paying contributions is justified. This quick overview shows that government rescue programs for corporations can stoke debates about the necessity to curtail tax avoidance practices or even reintroduce new forms of taxation. Likely, the energy crisis and inflation in the wake of the Russian invasion of Ukraine will do so too.

This article analyzes such debates and the fiscal imaginaries employed by various actors that seek to legitimize, alter, or contest multiple forms of taxation. The data derive from ongoing fieldwork that started in 2020 and explore the tensions between fiscal imaginaries and attempts to translate fiscal interests into tax policy. I follow politicians, lobbyists, and activists in and beyond Austria to understand how distributed value creation becomes a territorial issue in national redistribution. My main argument in the article is that actors involved in debating distributive justice in Austria employ notions of redistribution and reciprocity to persuade and co-create fiscal imaginaries. I relate this focus on imaginaries to two arguments about their context in capitalist fiscal relations. The first is the distributive nature of wealth creation and corporate personhood that limit the effect of national law (see also Mugler, 2018). The second is the tax states' dilemma—national governments need to foster capitalist value creation to capture some of it via taxation (Jessop, 1985, 359). Both challenges are mentioned in debates about fiscal policy in Austria. Yet, attempts at politicizing the challenge of distributiveness and tax state dilemma are quickly sidelined by moral panic about expropriation, the suffocation of middle-class aspirations, and a downward spiral into poverty.

To argue how this takes place, I leave the XL case and look closely at fiscal rhetoric in struggles about fiscal justice. These reveal tensions between fiscal relations' imagination and capital accumulation's networked realities. A close look at discourses in fiscal struggles reveals how policymakers, lobbyists, and activists attempt to persuade the general public about the necessity or futility of new fiscal policy. While doing so, these actors shift discourses between what economic anthropology understands as redistribution and reciprocity. By tactically shifting between the two, actors in struggles over distributive justice create fiscal imaginaries effective in normalizing certain forms of fiscal policy. Hence, I will focus specifically on how my interlocutors and other actors in fiscal debates liken fiscal policy to imaginaries of redistribution and reciprocity in their quest to persuade the general public about their version of distributive justice.

REDISTRIBUTION AND RECIPROCITY IN FISCAL ANTHROPOLOGY

Karl Polanyi ([1944] 2001, 49) introduced redistribution and reciprocity as "principles of behavior" in *The Great Transformation*. Redistribution is when a central sovereign collects and redistributes resources among a constituency bound to a territory (Polanyi, [1944] 2001, 50). As Polanyi ([1944] 2001, 51) described, reciprocity is a form of group relationship in which distribution is organized without a sovereign, based on a principle of symmetry rather than centricity. In Polanyi's substantivism, these principles mark economic forms that differ from market principles.

The explicit development of redistribution and reciprocity as concepts for the comparative analysis of what Polanyi (1957, 244) calls "empirical economies" was in his 1957 chapter "The Economy as Instituted Process." The difference between the definitions is crucial. In the 1957 chapter, he reformulated redistribution and reciprocity (but also exchange and householding) as "means of describing the economic process in comparatively simple terms" (Polanyi, 1957, 250). These conceptual means, he argued, may occur "side by side on different levels, and in different sectors of the economy, it may often be impossible to select one of them as dominant so that they could be employed for a classification of empirical economies as a whole" (Polanyi, 1957, 250). In "empirical economies," several modalities of economic relations coincide (i.e., they are entangled).

This formulation of entangled economic transactions fits well with contemporary fiscal anthropology. Scholars such as Miranda Sheild Johansson (2020, 18) argue that neither modality of economic transaction should be assumed to be an organizing principle of fiscal realities. The interplay between modes of economic integration in the organization of contemporary capitalism (*fiscal relations*) should be analyzed as a material process accompanied by (but not necessarily congruent with) the kinds of concepts with which citizens, corporate managers, owners, courts, or government personnel operate (*fiscal imaginaries*). Distinguishing between relations and their imaginaries allows one to situate discourses about distributive justice in concrete material relations while examining how imaginaries about taxation co-create the conditions for fiscal policy. This approach shares the aim of understanding what Janet Roitman (2005, 2), in one of the foundational texts of contemporary fiscal anthropology, called "the work of historical inscription of truths about wealth creation and sociability."

Fiscal anthropologists have investigated the strategic use of notions of reciprocity by various actors to make or unmake themselves as economic citizens by refusing, demanding, or evading taxes. Lotta Björklund Larsen (2018, 123) shows in her ethnography of the Swedish Tax Agency how repetitive exchanges between taxpayers and tax collectors create reciprocal relations between citizens and the state. These relations comprise active negotiations of reciprocity and the meaning of paying one's "fair share." The labor of tax collectors is vital for taxpayers' perception of being treated fairly, presumably leading to higher tax compliance (Björklund Larsen, 2018, 103).

Yet often, being taxed is not considered fair but rather a form of negative reciprocity bordering on theft. Roitman (2005, 5) writes about the movement *incivisme fiscal*, whose activists in the Chad basin rejected what they understood as wealth extraction by a regime they considered undemocratic. Emanuela Guano (2010, 472) analyzes the struggle for nontaxation in Italy as a "tool of political struggle against an unjust state." Similarly, in Greece, tax exemptions for large family corporations are politicized by other groups also claiming to be entitled to nontaxation (Antonopoulou, 2013; Streinzer, 2021).

Such a reconstructive analysis is presented by Johansson (2020, 18), who proposes to "deconstruct fiscal systems, examine the multiple exchange logics at play, investigate the production of diverse forms of 'economic citizenship,' and locate emic definitions of tax within their historical and cultural context." Her notion of fiscal imaginaries allows us to understand how taxation, as a relation between variously situated actors in distributed processes, is also discursively created. The analysis of fiscal debates focuses on the rhetorical creation of ideas about what the economy is, which groups it brings together, how governments create it or intervene in it, and who deserves to be supported or curtailed in the process.

Here, fiscal anthropology can benefit from work in economic anthropology and critical discourse analyses. Stephen Gudeman (1986, 2009), in his early work on models and metaphors of the economy, proposed to analytically distinguish between the economic base of livelihoods and what understandings people develop about it. James G. Carrier, in his 1997 "The Free Market in Western Culture," drove the analysis of imaginaries of capitalism in a critical direction by showing how social ontologies about freedom and market exchange strategically accompany neoliberal roll-out. In recent years, the analysis of rhetoric in political legitimization and debates about the economy increased (e.g., with Douglas Holmes's [2009] work on the importance of semantics in Central Bank politics). In the critical discourse analysis of Norman Fairclough (2003, 2006), the analysis of rhetoric is firmly embedded in a critical study of capitalism. These authors provide an understanding of the power of discourse in co-creating capitalist social realities. Analyzing fiscal imaginaries is a further step to understanding what fosters or hinders the translation of political rhetoric into fiscal policy and how the creation of understandings about fiscal relations influences the political ideologies that people support with their interpretations of the world.

I will proceed in two steps. First, I will dive deeper into distributed fiscal relations and the tax state dilemma of national governments to set the scene and introduce readers to the tensions of reciprocity between networked actors and governments. Then, I will analyze redistribution and reciprocity as discursive strategies among actors involved in social struggles about corporate and wealth taxation.

Distributed fiscal relations in contemporary capitalism

Taxation is most often discussed as a relationship between citizens and governments. It is primarily governments that introduce or negotiate taxes, and fiscal anthropology shows how different citizens understand their relationship to government and whether forms of taxation appear legitimate (Abelin, 2012; Bäumer Escobar, 2020; Guano, 2010). Although most economic activity is still organized via national government (Hart & Hann, 2009, 6), contemporary capitalisms exceed what is understood as national economies (Carrier, 1997, 12; Mitchell, 1998, 84). Transnational corporations and wealthy transnational families prove to be a challenge to "fiscal sovereignty" (Huhnholz, 2015, 177). The spatial possibilities of corporations provide plenty of opportunities for "institutional arbitrage" (Aalbers, 2018, 918). The transnational networks through which value is circulated and captured can be overestimated, but they are most often underestimated (Alstadsæter et al., 2019; Zucman, 2016), to which a wide range of historical (Ogle, 2017) and anthropological (Neveling, 2014) literature attests.

Power lies in understanding the legal possibilities of compartmentalizing money in and out of legal domains, a knowledge that fiscal personnel often have—professionals in tax agencies, business consultancies, or government or supranational regulatory institutions (Aalbers, 2018, 92; Kalaitzake, 2019). However, tax law is often made in supranational coordination mechanisms. Johanna Mugler (2018, 382) points out that "international tax law is a network of more than 3,000 bilateral tax treaties." This level of economic policy making is less visible and more indirect, yet has consequences, specifically for the taxation of multinational enterprises. Hence, tax governance occurs across various levels that exceed the national lens.

Attempts to create a coordinated international taxation mechanism have led to increasing contracts between countries to exchange fiscal information on companies and private persons and to close tax loopholes (Mugler, 2018). Such efforts are frequently disturbed by governments that hope to attract large corporations to their territory. Austria has often played such a role, acting against European Union (EU) efforts for international collaboration on taxation, most recently by vetoing guidelines that require corporations to report earnings in every country of operation (country-by-country reporting), known in tax law as the source principle (Aalbers, 2018, 918). Austria was crucial in blocking EU legislation concerning information exchange on corporate earnings. Among the ministers voting against such mechanisms was former XL CEO and later finance minister Hansjörg Schelling, whose justification for being the finance minister was his economic experience and wit (*Der Standard*, 2017).

To understand the context of corporate and wealth tax debates, it is important to relate them to capitalist transnationalism and multiscalar economic policy. National governments do have political agency, but for redistribution, they are dependent on capitalist value creation, best captured by the dilemma of the capitalist tax state.

The dilemma of the tax state in distributed fiscal relations

Imaginaries of redistribution often implicitly build on the idea of the sovereign state so common in the West. The prototype of this state image is the Weberian ideal of a "sovereign entity that reigns over a specific territory utilizing a monopoly of violence and rational bureaucracy" (Thelen et al., 2018, 7). The Weberian definition of statehood has been highly influential in the political imagination yet is too simple for understanding contemporary fiscal relations. Governments not only capture and redistribute values created in a territory. They are also actively involved in stimulating, incentivizing, and orchestrating accumulation, partly to increase their revenues: somewhat a challenge to "fiscal sovereignty" (Abelin, 2012, 337). Such an approach toward the state allows us to think of states as the practices of situated actors and how they are imagined. In the case of fiscal policy and distribution, that situatedness comes with constraints on what appears to be the legitimate role of government actors. These constraints stem from the fiscal policy created by governments in territorial states who calculate capital accumulation based on ideas of the "national economy" (Appel, 2017), while corporate revenues or private wealth can deterritorialize wealth or split and settle it in their favor. As discussed throughout the article, taxation is highly contingent on where value is generated, by whom, and whether it is feasible to capture parts of it.

In a discussion of Nicos Poulantzas's work, Bob Jessop (1985, 359) argues that governments face a dilemma that can be described through his concept of the "tax state" (*Steuerstaat*). This notion stresses that governments are dependent on economic growth, which they stimulate through incentivizing capitalist accumulation. Enabling capitalist growth allows them to capture part of the surpluses generated. In the *Steuerstaat*, taxation is more than a neutral fiscal infrastructure that allows sovereign governments to finance themselves: it is a part of governing and stimulating what is then counted as gross domestic product (Lepenies, 2016), a key indicator for the success of economic policy.

Taxation reveals an interdependent form of economic relatedness that binds government finances to create capitalist surplus value, a specific combination of "the dialectic between structures and strategies" that constrains political power (Jessop, 1985, 359). Hence, state actors, in charge of orchestrating the "national economy," act in a relational setting where they need capitalist operations on their territory, while corporations can often choose beneficial legal spaces. The distributiveness of value creation and the tax state dilemma contextualize contemporary challenges to overcome corporate splitting and settling. Recent initiatives in the Organisation for Economic Co-operation and Development to install a global minimum tax give hope for a coordinated reaction.

In the next section, I will illustrate how actors in debates for or against the introduction of new corporate taxes or wealth taxation strategically create fiscal imaginaries that create an image of taxation as a threat to ordinary people and their middle-class aspirations. In doing so, the actors working against such forms of taxation portray taxation as a form of negative reciprocity that extracts value from those middle classes who are said to have contributed already. Analyzing this rhetoric helps elucidate the tensions between fiscal relations and the fiscal imaginaries created by actors involved in debates about distributive justice.

FISCAL IMAGINARIES OF REDISTRIBUTION AND RECIPROCITY IN STRUGGLES ABOUT DISTRIBUTIVE JUSTICE

My fieldwork among activists and policymakers in the fiscal sphere of Austria started in June 2020, between the first and second waves of the pandemic. At the time, mobilizations about distributive justice were slowly gaining momentum. What fanned the flames of wrath was also something else: corruption scandals.

In 2017, then 31-year-old Sebastian Kurz became chancellor of Austria. Having built a faction within the neoliberal-conservative Austrian People's Party (Österreichische Volkspartei; ÖVP), Kurz had first formed a coalition with the right-wing Austrian Freedom Party (Freiheitliche Partei Österreich). Journalists from the German newspaper *Der Spiegel* and the *Süddeutsche Zeitung* published parts of a video showing Vice-Chancellor Heinz-Christian Strache boasting about—among many other things—alleged donations from some of the wealthiest Austrian entrepreneurs, such as Gaston Glock, Heidi Horten, and René Benko, to a woman acting as a Russian oligarch in a villa in Ibiza. The coalition government fell apart, and a new one was formed between Kurz's ÖVP and the Green Party. A parliamentary investigation committee was formed to investigate the Ibiza scandal, which also revealed a wide range of allegations against the circle around Kurz that eventually led to his stepping down as chancellor and head of the neoliberal-conservative ÖVP in late 2021. At the time of writing, Kurz works for the US investor Peter Thiel.

Those scandals were the contextual background for my investigations of struggles for distributive justice. The closeness of economic and political elites revealed by the investigation committee raises further questions about the tension between networked fiscal realities and imaginations in political debates.

"They say millionaires, but they mean us!": Negative reciprocity and the squeezed middle

"They say millionaires, but they mean us!" was the title of a press conference of an initiative called Tax Information Campaign of the Austrian Middle Small and Medium-Sized Corporations. The campaign was and is founded on a set of various employers and industry organizations, including the think tank Julius Raab Stiftung, the Wirtschaftsbund, the Chamber of Commerce, the Federation of Austrian Industries, the Association of Hoteliers, and the House and Property Owner's Association. The think tanks and lobbying institutions of the owning classes dismiss the idea of wealth taxation (also in the form of progressive income taxes) as "stone-age socialism" that Austria cannot afford (Stummvoll, 2015). A prominent spokesperson of the campaign is Günther Stummvoll. He held a range of critical political mandates throughout his career for the Association of Austrian Industries (Vereinigung Österreichischer Industrieller), for the Chamber of Commerce, as a member of parliament, and as secretary of state for the People's Party (Parliament der Republik Österreich, 2022).

In mid-March 2022, I met Stummvoll in Café Imperial, a luxuriant coffee house on the Viennese Ring Street, a few minutes' walk from the Opera and near the House of Industry, and "just a stroll from my office" (interview, March 15, 2022), as Stummvoll mentioned in passing. Under sparkling chandeliers and walls of red velvet, Stummvoll sipped a hot chocolate and conceded, "The leftists succeeded with a smart semantic trick, namely that you are a millionaire if you own a million." He then mentioned campaigns that aimed to introduce a so-called "millionaires' tax," primarily driven by the Austrian Association of Unions (Gewerkschaftsbund) and the Labor Union (Arbeiterkammer). "They do not target who *earns* a million, but from assets over a million. That means that this is the whole middle class [*Mittelstand*]." Stummvoll, in his publicity work for the campaign and our interview, suggested that this *Mittelstand* had already contributed a lot via income taxation. Hence, any further tax would be expropriation. This version of portraying wealth taxation as negative reciprocity adds a specific nuance to Guano's (2010, 472) analysis of Italian fiscal avoidance as "a tool of political struggle against an unjust state." The idea that taxing millionaires would target almost the whole middle class directly aims at conjuring fears of those already struggling to conform to the productivist ideal that the ideology of the middle class suggests.

His semantic trick mingles two understandings of "middle class" in German: *Mittelstand*, a concept that usually describes mid-sized companies, and *Mittelschicht*, in its vagueness comparable to the English "middle class." While the latter would be mostly calculated as some variant of medium-earning households statistically making up more than half of the population, the actual percentage of millionaires in Austria is around 4% of the population (Credit Suisse, 2021, 32). His campaign plays on the fear of those who consider themselves *Mittelschicht*. Apart from all statistical attempts to grasp who belongs to this category, the *Mittelschicht* might be best described through their aspirational productivism: those who aspire to some property, invest in education, and attempt to become some part of the quest for modest wealth. In her book *We Have Never Been Middle Class*, Hadas Weiss (2019) deconstructs the simultaneous devaluation of work and financialization of aspirations as driving the ideology of middle classness. Central to it is a subjectivity that people imagine themselves not as exploited workers but as "self-determining investors of work, time and resources" (Weiss, 2019, 118). Yet while the campaigns for introducing this "millionaire's tax" targeted the 4% of the population falling into that bracket, they stirred fears that those already heavily taxed would suffer.

A specific formulation of "middle-class" contributions of effort, labor, and taxes paid as gifts to society allows Stummvoll and his campaign to claim that enough is enough. This shift from a discussion about redistribution to one that centers around seemingly unjust negative reciprocity works with the moralized figure of the "squeezed middle" that has already contributed much to society and is still asked for more and more.

The organization Lobby for the Middle (Lobby der Mitte), organized by an energetic corporate consultant, is one specifically outspoken association that employs this imagery as well. I attended one of its events in mid-November 2021. The remote area in the federal state of Burgenland where the event took place is known for its innovative pilot projects of energy-efficient buildings and circular economies. In one of those pilot buildings, a lobbying coach and main organizer addressed the audience of Austrian entrepreneurs and consultants. He beamed a slide that ought to represent the situation of Austrian small and medium-sized enterprises and commented,

> We are pinched between two blocks that are actually overly powerful. On the one hand, monetary power [*Geldmacht*], and on the other hand, social power [*die soziale Macht*]. The former pay fewer taxes and have all kinds of privileges and advantages. The latter have the power to get bureaucracy and employees' rights to the extent that some companies are not viable [*lebensfähig*]. (fieldnotes, November 12, 2021)[3]

Here, the imagery of being squeezed is employed differently. The portrayal of an unfair distribution of tax burden and economic privilege suggests that others do not contribute their fair share, leaving the responsibility of upholding capitalist growth to those in "the middle." Yet while the campaign against wealth taxation above collapsed the wealthy with the middle classes, the lobbying organization for small- to medium-sized enterprises saw itself as representing those so often mentioned as an archetype of Austrian fiscal imaginaries: the small family enterprise. From the perspective of these campaigns against wealth and corporate taxation, the presumably expansive nature of redistributive longings of the Austrian welfare state was formulated as a kind of warning for an imagined us: wealth taxation framed as a danger to hardworking and frugal persons, such as those small family enterprises or people investing their savings into fulfilling their dreams of homeownership (*Häuslbauer*) (ÖHGB, 2014).

Attracting achievers: Positive reciprocity and the choice of economic locations

The Federation of Austrian Industries (Industriellenvereinigung) is another actor in the fiscal struggle against wealth taxation representing more than 4,500 corporate members from manufacturing, finance, infrastructure, and industry-related services (Industriellenvereinigung, 2022). Its arguments against wealth or new profit taxes situate the argument more internationally. The president of the federation, cited in a newspaper article (Haury, 2015), suggested that wealth taxes would lead to capital flight and the departure of 3,000 foundations that hold between €60 billion and €80 billion in Austria. Those that remain would almost choke on the high burden of taxation, making "Austrian" corporations much less competitive than those in countries with lower corporate or income taxation (let alone taxes on owned property).

Employing a functionalist argument, he suggested that wealth taxes would be a "boomerang for the state," describing a vicious circle of value-added losses, such as losses of jobs, losses of infrastructure, losses of social life in rural areas, and the blockage of the generational transfer of family business. He warned that hundreds of thousands of jobs would be endangered (Haury, 2015). The flip side of the argument was that relieving employers and capital-owning classes from contributory payments would lead to an impetus for job creation and growth (Hertel-Fernandez & Martin, 2018). Such a shift from discussing redistribution to reciprocity as giving and taking is sensitive to the tax state dilemma in distributed fiscal governance.

Hence, the Federation of Industry conjures a capitalist realist fear of networks of value creation that could leave the country if not given privileges. Any further taxation would lead to a vicious downward spiral that would endanger redistribution by destroying earning opportunities, the loss of jobs, and capital flight on a mass scale. Instead, nontaxation would only be fair as reciprocity for what company owners, wealthy individuals, and families contribute to society: wealth, jobs, and growth (cf. Block, 2009, 85). Incentivizing accumulation by nontaxation would increase government revenues by allowing more value generation.

This framing of relations switches registers and seeks to delegitimize the idea of wealth taxation by pointing to virtuous actions and their consequences in other realms of economic practice (Liebig & Mau, 2005, 472). Entrepreneurs emerge as the actually productive economic actors whose wealth is their accomplishment and who have already contributed much to society. More taxes would not be a just form of contributing to redistribution (which they do not principally call into question) but instead an arrangement of negative reciprocity from those already heavily giving to society.

In this frame, actors use job creation, wealth building, and an entrepreneurial spirit as bargaining tokens to avoid taxation, as powerful actors seek to establish a "common sense" of wealth founded on meritocracy and fairness. In doing so, they play on imaginaries related to reciprocity, as described in other cases, such as Sweden (Björklund Larsen, 2018, 20), or in an extreme formulation in Argentina, where elites narrate attempts at taxation as "fiscal terrorism" (Abelin, 2012, 337). Hence, the campaign shifts arguments toward the question of what just forms of reciprocity would lead to the value generation needed for any form of redistribution (mainly understood as social welfare) by the government.

"The rich have to contribute": Balanced reciprocity requires reducing wealth inequality

In May 2021, a friend of mine sent me a picture circulating on Twitter: A group of activists dressed in black suits and with black masks were shown in front of the luxurious Park Hyatt Vienna Hotel on Ring Street. The picture showed six activists standing cross-armed in front of the entrance, which was blocked by a large banner saying "This building of billionaire Benko has been confiscated." The performative staging of confiscation belonged to a political proposal of the activists. The proposal, called "Corona Burden Sharing" ("Corona Lastenausgleich"), was to be read on their website and mentioned on national television a few days after. It suggested a graded wealth tax starting from 10% for people owning assets of more than €5 million, 30% on assets over €100 million, and 60% for assets above €1 billion. The performative confiscation was said to be the first installment on the fortune of René Benko, who is said to own more than €4.6 billion in assets.

Later that year, I met one of the organizers, Florian Huber,[4] to talk about the action and the related proposal for tax policy. The calm yet enthusiastic economist gave me an idea about the strategy for targeting the assets of the billionaire Benko and the use of the frame of just burdens:

> Our frame is about sharing burdens … Corona Burden Sharing. These burdens have to be shared in a just way. And wealth levy or wealth taxation, that is connotated so negatively, levy. It means you have to hand over something. So, we thought we would start with 10% for those who own more than €5 million. We chose such a high

figure on purpose. So the people do not need to fear about their small flat or something. (interview, October 25, 2021)

The activists already calculated the aforementioned tactics of generating middle-class fears into the message and framed distributive justice as a matter of ultra-high-net individuals and corporations needing to pay a more significant share. The communication around the action further pointed out government subsidies to large corporations during the turbulence of the pandemic and questioned the fairness of redistributive outcomes, as many owners did actually grow their fortunes during the years of 2020 and 2021.

The communicative strategy of the activists centered around scandalizing extreme wealth but also pointed to the role of labor in the accumulation process: "To uncover this injustice, it needs a scandalization of this injustice and these fortunes. To show that they own everything, whole inner cities. And very classical, the surplus of labor. That it is the workers who have created this" (Huber, interview, October 25, 2021). The idea of justice circled around the portrayal of extraction and extreme wealth as stemming from mechanisms of illicit expropriation to couple the proposal for a wealth tax with the idea of reestablishing reciprocal relations in the redistributive welfare state. Introducing wealth taxation was framed as a necessary contribution from those privileged by the economic system through a form of reciprocity that Björklund Larsen (2018, 109) calls "distributive balancing."

Other advocates of the reintroduction of wealth taxation, such as the Labor Union (Arbeiterkammer) or the Austrian Association of Unions (Österreichischer Gewerkschaftsbund), based their arguments on an image of the Austrian welfare state as a potential enabler of distributional justice through vertical distribution from the wealthy to the less affluent. They take the unequal distribution of wealth among those statistically registered in Austria (Humer et al., 2014) as evidence that enough wealth exists and that the government should redistribute it: redistribution as a matter of remedy for the unequal distribution that markets create (James, 2020, 198). If these proposals raised concerns about the orchestration of capital accumulation, they addressed laborers as the productive yet highly taxed actors, and their productive role in the economy was stressed. Notably, the low earners were portrayed as actually deserving, as their incomes stem from hard work in socially relevant employment that suffers from austerity. What was demanded was a reversal of redistribution from "below to above" and toward solidary redistribution (AK Wien, 2012, 86). Also, they addressed that wealth taxation would only affect wealthy elites, not small homeowners or small businesses (Schmidl & Schratzenstaller, 2011). Baumgartner and Jobst (2014), for instance, published a commentary claiming that a wealth tax, which they refer to as a " 'millionaire's tax,' would not target the 'often-cited small house-builder' [trifft niemals die vielzitierten 'Häuslbauer']" and argued that people would have to have more than 10 Porsche 911 s to become eligible to be targeted by the tax.

The Union GPA, for instance, advocated an increase of income tax by 1.5% per year on incomes above €60,000 and an extra 5% per year above €150,000 (NÖN, 2011).[5] Their frames drew on an image of wealthy elites, translating into calls for an inheritance tax (abolished in 2008) and higher top income tax rates. For example, in a 2014 proposal by Unionists, they juxtaposed taxes on income and wealth and argued that 3.4 million employees "should not have ongoing disadvantages vis-à-vis less than 83,000 millionaires" (NÖN, 2014). The juxtaposition portrays high earners as those who have received resources and opportunities from the welfare state and hence ought to "give back": an argument suggesting legitimate negative reciprocity for having received (Baumgartner & Jobst, 2014). As the Corona Burden Sharing campaign, the Union GPA pointed out various forms of fiscal and corporate welfare that companies receive and further demand while being reluctant to contribute. Reciprocity was thus formulated as a sociomoral necessity for balancing out unequal positions in the economic process through redistribution.

REDISTRIBUTION AND RECIPROCITY AS TACTICAL METAPHORS

The topic of wealth taxation in Austria demonstrates the importance of the history of fiscal technology, the political registers, and the situated contingencies of actors' constellations when reconstructing actually existing fiscal relations (Roitman, 2005; Sheild Johansson, 2020). They also shed light on how debates about various forms of redistribution co-constitute fiscal relations (Makovicky & Smith, 2020, 3).

The political-economic configuration of the tax state and the functional integration of different groups relevant to social reproduction are important. Still, it is also crucial to understand how actors think fiscal relations ought to be configured. The fiscal imaginaries of my interlocutors show how debates about distributive justice quickly shift from discussing redistribution to imaginaries of reciprocity and fair shares. The conjuring of the middle class or small homeowners as actors shifts the discussion away from one based on the analysis of distributed wealth creation and toward a clientele either small in numbers but politically well organized (e.g., the millionaires mentioned by Günther Stummvoll) or the large mass of people who consider themselves middle class but would not be subject to any of the proposals for wealth taxation because they earn and own too little. As the considerations of activist Florian Huber showed, proposing such forms of taxation as a form of distributive justice must carefully maneuver around the imaginary of a squeezed middle class that already contributes too much to one that focuses on exploitation and extraction. The critical analysis of these discourses reveals tensions about the understanding of fiscal relations, shifting imaginaries away from distributed value creation in capitalism and toward presumed threats for small family enterprises.

With the coronavirus pandemic, questions about redistribution and wealth became more pressing and inequalities more highly politicized. Further dimensions of politicization entered the picture, including the extended support that corporations have received from the Austrian government and the safeguarding of property by fiscal welfare.

The unprecedented extent of economic reconfiguration in Europe may lead to new forms of movements against or for wealth inequality on which fiscal anthropology can focus. Although I have focused more on debates about national law, the level of the EU is crucial for the coordination of tax law and the potential for knowledge exchange between governments about the economic activities of distributed corporate forms. That information basis is vital to implementing any kind of wealth taxation at the national level.

TOWARD AN ECONOMIC ANTHROPOLOGY OF DISTRIBUTED FISCAL RELATIONS AND THE SOCIAL STRUGGLE ABOUT ITS IMAGINARIES

This article began with an observation of contemporary capitalism's distributed nature of value creation. The complex relationalities between various legal forms that make up seemingly coherent corporate forms mystify their interconnectedness by splitting activities into distinct corporations and settling these corporations across territorial legislations. These can be of great interest for an anthropology of fiscal relations and imaginaries that aims to complicate the idea of taxation as mainly a relationship between governments and citizens.

Anthropological theory that understands fiscal relations as situated in political-economic processes needs to further advance an understanding of the dilemma of the tax state. The dilemma describes the multiple roles of contemporary governments in orchestrating capital accumulation and capturing part of the generated value, a situation in which aiming for growth may conflict with seeking redistribution (in the sense of social welfare). The tax state thus depends on capital accumulation to finance its operations, redistribute, and reinvest to generate further value. The distributed nature of value generation—with complex corporate forms of creating and shifting value, allowing it ultimately to settle in the jurisdiction that requires less contribution to redistribution—enables distributed corporate actors to bargain with governments over reciprocities in ways that citizen-state conceptualizations of fiscal relations often do not address. In this specific situation, I added an analysis of how notions of redistribution and reciprocity are employed to create models of the economy and the actors within it.

Ultimately, it is the binding of government revenues to capturing part of capital accumulation that makes such debates less radical in questioning the political economy of contemporary wealth creation. Still, they emerge as different proposals on who ought to pay how much a share for what. Specifically, reciprocity is used as a tactical metaphor to argue why the wealthy have contributed either too little or too much to the generally shared idea of redistribution. Reciprocity is used as a concept to argue for more contributions by the wealthy through solidary redistribution or less through favorist redistribution.

These national debates about wealth taxation are only one possible entry point into an anthropology of distributed fiscal relations and their imaginaries. Further investigation could reconstruct how these national debates relate to the practices and imaginaries of state personnel and those involved in creating fiscal policy in supranational negotiations. It is still unclear whether fiscal policy will shift more toward coordinating taxation in ways to enable redistribution across constituencies where value creation is distributed or more toward nationalist understandings of the economic process and tax competition. Yet, an anthropology of distributed fiscal relations and imaginaries can accompany that process and find explanatory concepts to critically investigate its effect on inequality and the organization of our economic system.

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ENDNOTES

[1] I decided against anonymization, as this would require altering major dimensions of the case, which would then challenge the specificity of my discussion. Also, I do not use the case as data but rather as illustration of processes.

[2] A legal form dating from 1993 policy reform, which included the abolition of wealth taxation (see Schmidl & Schratzenstaller, 2011, 405).

[3] Fieldnotes and interview quotations are translated by the author from the original German.

[4] This is a pseudonym.

[5] At the time of finishing the article in August 2022, one dollar roughly equaled one euro.

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