

# CONTENTS

|  |      |
|--|------|
| <i>Figures and Tables</i>                                | xī   |
| <i>Acknowledgments</i>                                   | xiii |
| <b>PART ONE – DEBATING TAXATION</b>                      |      |
| 1. Why Might Governments Tax the Rich?                   | 3    |
| 2. Treating Citizens as Equals                           | 24   |
| <b>PART TWO – WHEN HAVE GOVERNMENTS TAXED THE RICH?</b>  |      |
| 3. The Income Tax over Two Centuries                     | 53   |
| 4. Taxing Inheritance                                    | 93   |
| 5. Taxes on the Rich in Context                          | 114  |
| <b>PART THREE – WHY HAVE GOVERNMENTS TAXED THE RICH?</b> |      |
| 6. The Conscription of Wealth                            | 135  |
| 7. The Role of War Technology                            | 170  |
| 8. Why Taxes on the Rich Declined                        | 185  |
| 9. What Future for Taxing the Rich?                      | 206  |
| <i>Notes</i>   | 219  |
| <i>References</i>  | 247  |
| <i>Index</i>   | 261  |