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I. Intro

A. What is a Graduated Income Tax?

1. A Graduated Income Tax is a tax that takes more money from those who make more and takes less money from those who make less. (Keenan)

B. Why is it Important?

1. Help to equalize the wealth of the country, since a progressive tax takes more from the wealthy, and allows the lower-class to keep more, they are “giving” the lower class more money. (IRS)

II. Topic

A. How it was then

1. The first graduated income tax we have reference to was a tax in rural Pennsylvania that taxed people based on the number of windows in their houses (Bouton 882).
 - a) See how the government tried to squeeze as much money from people in Pennsylvania who barely had any money to begin with.

B. How it is now

1. Fairly recently, Illinois governor J.B. Pritzker has proposed a progressive income tax, which was one of his focal points during his campaign. (Bremer)

C. Ethics

1. Then

- a) We can assume that many Pennsylvanian farmers viewed this tax as unethical. (Bouton 882)
 - (1) Prompted Fries’s Rebellion
- b) During the Revolution, colonists were revolting because they felt that they were not fairly represented (Zaggari 661).
 - (1) Based on this is it safe to assume that the rural-Pennsylvanians felt that they were not represented in the US government as well?

2. Now

- a) Like most tax legislation, progressive income taxes have pros and cons.
 - (1) Pros
 - (a) Reduces Income Inequality (Wolfe)

(b) Somewhat fairer

(i) Those who make less are required to pay less (Wolfe.)

(2) Cons

(a) Some believe that it punishes hard work

(i) Those who have more and worked hard are “punished” by being forced to pay more taxes (Wolfe).

(b) Somewhat Unfair

(i) People who work in the same society are forced to pay different percentages out of their paychecks (Wolfe).

D. Conclusion

1. In my personal opinion, I believe that the positives greatly outweigh the negatives and, overall, the modern system of progressive taxation is ethical.

(1) The reduction of income equality can help lower-class citizens become more involved in the economy.

(2) Not to mention that the tax dollars that are collected can go straight into funding new infrastructure for the community.

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