# Inheritance taxation, equality and family values

Marie Bastin, Axel Gosseries

In Raisons politiques Volume 92, Issue 4, 2023, pages 15 to 25
Publishers Presses de Sciences Po

**ISSN** 1291-1941
**ISBN** 9782724640359

# Inheritance Taxation, Equality and Family Values

More than a century after its introduction in various European and North American countries, progressive inheritance taxation is now taking a clear step back.[1] Several states have simply abolished inheritance taxes.[2] In the states that retain an inheritance tax, such takings generally represent no more than 1% of total tax revenues.[3] These low revenues do not result from a weak level of inheritance flows. On the contrary, Thomas Piketty has shown that the share of inherited wealth within the total wealth held by members of contemporary European and North American democracies has returned to a level close to that of the nineteenth century, after having fallen sharply during the first two thirds of the twentieth century.[4]

The decline in inheritance tax is accompanied by a strong unpopularity of this tax among the general public.[5] Surprisingly, surveys indicate that this is true even when the socio-economic situation of respondents would theoretically make them net beneficiaries of this tax. Yet, there are voices that clearly support its existence, such as two reports from 2021, one by the OECD and the other, by French Council of Economic Analysis, or CAE.[6]

The controversial nature of inheritance taxation offers an ideal field of study for the social sciences to try and understand our attitudes towards this policy, as well as its possible impacts.[7] It also invites philosophers and normative political theorists to revisit the possible justifications of inheritance taxation. While it was much debated in the nineteenth century,[8] inheritance

1. Inheritance taxes became progressive in these countries at the very end of the 19th and at the beginning of the 20th century (in 1901 for France, 1902 for Germany, for example).
2. Examples include Austria, Portugal, Sweden, Norway, and the Czech Republic.
3. Except in Europe for France and Belgium, where they still represent less than 2% of total tax revenue (see André Masson, *Chronique d'un impôt sur l'héritage en perdition. Pourquoi et comment le sauver*, Paris: PUF, 2023, p. 13).
4. See Thomas Piketty, *Capital in the Twenty-First Century*, transl. Arthur Goldhammer, Cambridge: Harvard University Press, 2014.
5. For France see Pauline Grégoire-Marchand, « La fiscalité des héritages. Connaissances et opinions des Français », *Document de travail de France Stratégie*, 2, 2018 and Michel Forsé, Alexandra Frénod, Caroline Guibet Lafaye et Maxime Parodi, « Pourquoi les inégalités de patrimoine sont-elles mieux tolérées que d'autres ? », *Revue de l'OFCE*, 156:2, 2018, pp. 97-12.
6. See OECD, *Inheritance Taxation in OECD Countries*, Paris: OECD Tax Policy Studies, 2021, p.28; Clément Dherbécourt, Camille Landais, Gabrielle Fack and Stefanie Stantcheva, "Repenser l'héritage", *Les notes du Conseil d'Analyse Économique*, 69, 2021.
7. Among recent works, see Jens Beckert, *Inherited Wealth*, transl. Thomas Dunlap, Princeton/Oxford: Princeton University Press, 2008; Nicolas Frémeaux, *Les nouveaux héritiers*, Paris: Seuil, 2018; André Masson, *Chronique d'un impôt sur l'héritage en perdition…*, *op. cit.*
8. See for example Eugenio Rignano, *The Social Significance of Death Duties*, transl. Josiah Stamp, London: Noel Douglas, 1925; John Stuart Mill, "The Principles of Political Economy", in

taxation has long been overlooked by contemporary political philosophers, who rarely make inheritance a central focus of their thinking. [9]

A number of contemporary political philosophers, however, believe that the question of inheritance and its taxation raises normative issues of sufficient importance to require a separate examination. [10] They look into the *fairness* of inheritance taxation. Several arguments can be identified to approach this issue. There is of course an *egalitarian* concern underlying much of the literature that promotes inheritance taxation simply because it reduces inequalities. Let us mention here two additional types of concerns: one that has to do with world ownership for *libertarians* and the other that has to do with *efficiency* gains or losses associated with inheritance taxation.

First, there are libertarian arguments that rely in different ways on the concept of ownership. This translates into a diversity of positions on inheritance taxation, depending on the status of external resources. Libertarians, whether on the left or the right, value self-ownership, which to some extent implies ownership of the fruits of one's labour. Consequently, the right to bequeath is supposed to be guaranteed insofar as it relates to the latter. [11] However, the fact remains that every work process mobilises resources external to the worker's body, be they space, raw materials, or technology. The status of the latter is therefore also a determining factor. For right-wing libertarians, external resources can be appropriated on a "first come, first served" basis, reflecting their initial status as res nullius. This contrasts with the position of left-libertarians who generally view external resources as initially held in common. [12] This may in turn provide a reason to tax inheritance in order to redistribute cash resources in compensation for the deprivation that a regime of private property imposes on all of us as initial co-owners of the natural and cultural capital inherited from past generations. [13] It is even possible to justify an abolition of individual inheritance on this basis. [14]

Second, alongside these arguments of ownership, often invoked by libertarians, there is also an important series of considerations related to questions of efficiency and to the incentivising and disincentivising effects of an inheritance

*Collected Works of John Stuart Mill*, vol. II, Toronto: University of Toronto Press, Book II, Chapter ii, §3-4, 1965 [1848], pp. 218-226.

9. For example, John Rawls devotes only a few lines to inheritance, even though the ideas he addresses are crucial (*A Theory of Justice*, Cambridge: The Belknap Press of Harvard University Press, 1971, pp. 277-278).

10. See John Cunliffe and Guido Erreygers (eds.), *Inherited Wealth, Justice and Equality*, Abingdon: Routledge, 2013; Daniel Halliday, *Inheritance of Wealth: Justice, Equality, and the Right to Bequeath*, Oxford: Oxford University Press, 2018; Hans-Christoph Schmidt am Busch, Daniel Halliday and Thomas Gutmann (eds.), *Inheritance and the Right to Bequeath: Legal and Philosophical Perspectives*, Abingdon/New-York: Routledge, 2023.

11. See Robert Nozick, *Anarchy, State and Utopia*, New York: Basic Books, 1974, chap. 7.

12. See Peter Vallentyne and Hillel Steiner (eds.), *Left-Libertarianism and its Critics: The Contemporary Debates*, Houndmills: Palgrave, 2000; Axel Gosseries, "Left-Libertarianism and Left-Hobbesianism", *Revista Portuguesa de Filosofia*, 65:1/4, 2009.

13. This device has been historically presented by Thomas Paine ("Agrarian Justice", in Michael Foot and Isaac Kramnick (eds.), *Thomas Paine Reader*, London: Penguin Books, 1987.

14. See Michael Otsuka, *Libertarianism without Inequality*, Oxford: Clarendon Press, 2003, pp. 11-40.

tax on savings, capital accumulation, investment and work.[15] Inheritance taxation has notably been both criticised for weakening capital formation by discouraging individuals from working and saving, and defended on the grounds that it would allow capital to be allocated to more productive hands than lazy or idle heirs. Such arguments can be used in different types of reasoning. While for libertarians the issue of ownership is more central than the one of efficiency, and at least partly independent from it, incentives play a great role in any view that assigns a significant role to efficiency. This is notably the case for utilitarianism to the extent that it aims at maximising the sum of well-being.[16] Yet, most egalitarians—broadly understood as including e.g. Gini-Prioritarianism or Leximin egalitarianism—are not indifferent to incentives either, even if they mobilise them differently.[17] Hence, the degree to which inheritance taxation may promote or hinder the goals of such efficiency-sensitive egalitarians matters.

Now, among egalitarians, several works on the taxation of inheritance from a political philosophy perspective are based on a Rawlsian conception of equality.[18] In addition to the maximin/leximin approach that has just been alluded to, one key argument is that inheritance prevents the fair equality of opportunity and the fair value of the political liberties. As D.W. Haslett, for example, explains, "[w]ealth *is* opportunity, and inheritance distributes it very unevenly indeed".[19] Wealth is an opportunity because it increases the chances of fulfilling one's life plans.[20] And as economist Nicolas Frémeaux emphasises,

15. For empirical work on the impact of inheritance taxation on individual behaviours, see for example Jonathan Goupille-Lebret and José Infante, "Behavioral Responses to Inheritance Tax: Evidence from Notches in France", *Journal of Public Economics*, 168, 2018, pp. 21-34; Ulrich Glogowsky, "Behavioral Responses to Inheritance and Gift Taxation: Evidence from Germany", *Journal of Public Economics*, 193, 2021, available on line, accessed 19 October 2023 (https://doi.org/10.1016/j.jpubeco.2020.104309). Most of the work shows a limited effect of inheritance taxation on donor choices to save and work.

16. Incentives-sensitive arguments can be found among classical utilitarians, such as Adam Smith who insists that the effects of taxation on productive and unproductive labour should be taken into account in the design of the inheritance tax (*An Inquiry Into the Nature and Causes of the Wealth of Nations*, Chicago: The University of Chicago Press, Ebook, 2008 [1976], Book V, chap. II, part. II Appendix to Articles 1st and 2nd, p. 725). In contemporary times, see for example the work in welfare economics such as the one by Gordon Tullock about the undesirability of a 100% inheritance taxation ("Inheritance Justified", *The Journal of Law and Economics*, 14:2, October 1971, pp. 465-474). The optimal inheritance taxation literature takes also into account the effects of taxation on individual behaviours in a utilitarian function combining efficiency and equity requirements (see for example Thomas Piketty and Emmanuel Saez, "A Theory of Optimal Inheritance Taxation", *Econometrica*, 81:5, 2013, pp. 1851-1886).

17. See the analysis of David D. Duff about the necessity of taking seriously the economic objections to inheritance taxation from a liberal equalitarian point of view ("Taxing Inherited Wealth: A Philosophical Argument", *Canadian Journal of Law & Jurisprudence*, 6:1, 1993, pp. 33-37).

18. See for example Michael B. Levy, "Liberal Equality and Inherited Wealth", *Political Theory*, 11:4, 1983, pp. 545-564; D. W. Haslett, "Is Inheritance Justified?", *Philosophy & Public Affairs*, 15:2, 1986, pp. 122-155; David D. Duff, "Taxing Inherited Wealth…", art. cit.; Stuart White, "Moral Objections to Inheritance Tax", in Martin O'Neill and Shepley Orr (eds.), *Taxation: Philosophical Perspectives*, Oxford: Oxford University Press, 2018, pp. 167-184.

19. D. W. Haslett, "Is Inheritance Justified?", art. cit., p. 130.

20. One example is the role played by inheritance in accessing real estate (Luc Arrondel, Bertrand Garbinti and André Masson, "Inégalités de patrimoine entre générations : les donations aident-elles les jeunes à s'installer ?", *Économie et statistique*, 472:1, 2014, pp. 65-100).

"the return of inheritance is such that it is increasingly difficult for an individual with no family assets to become one of the very rich on the basis of earned income alone".[21] On the basis of an analysis of the unfair effects of inheritance on equality of opportunity, it is possible to draw implications as to the more or less fair nature of different inheritance tax arrangements. On the bequeathing party's side, a steeply progressive estate tax which feeds a social inheritance fund has been defended.[22] On the receiving end, a lifetime accessions quota has been justified, i.e., the placing of a limit on the amount in gifts and bequests any one person could receive in a lifetime, with the government's sale of goods exceeding the quota on the open market, to the highest bidder.[23] Still on the receiving end, a lifetime accessions tax has also been defended, i.e. a progressive tax on gifts and bequests accumulated by a person during his or her lifetime.[24]

For less Rawlsian egalitarians, one of the things that matters from the point of view of justice is the distinction, less central in Rawls, between option luck and brute luck. The idea is to identify a series of situations in which people must be held responsible for the consequences of their actions, thus opening up the possibility of fair inequalities.[25] This type of "responsibility-sensitive" metric of justice can also support very radical proposals (close to 100% taxation) based on the demonstration that the vast majority of inequalities linked with inheritance are the result of brute luck.[26]

A specific way of integrating the importance of individual choice and responsibility into the concept of equal opportunity is developed by Ronald Dworkin.[27] His aim is to offer a liberal account of equality that accommodates people's different conceptions of the good life. To give substance to this idea, Dworkin argues, in particular, that a distribution of resources is fair if no one envies the package of resources purchased by others following an auction in which everyone has participated with equal initial purchasing power (a hypothetical non-envy test). On this basis, Dworkin defends a tax on gifts and bequests to insure individuals "against the different and distinct harm of occupying a low tier in a class system".[28] The revenues from this tax must be used to improve social mobility.[29]

21. Nicolas Frémeaux, *Les nouveaux héritiers*, *op. cit.*, p. 34 (our translation).

22. Michael B. Levy, "Liberal Equality and Inherited Wealth", art. cit.

23. D. W. Haslett, "Is Inheritance Justified?", art. cit.

24. David D. Duff, "Taxing Inherited Wealth…", art. cit.

25. For a general presentation see Kasper Lippert-Rasmussen, *Luck Egalitarianism*, London: Bloomsbury Academic, 2016.

26. Nicholas Barry, "Luck Egalitarianism and Inherited Wealth", *Law, Ethics and Philosophy*, 8, 2020, pp. 42-57; Hugh Lazenby, "One Kiss Too Many? Giving, Luck Egalitarianism and Other-affecting Choice", *The Journal of Political Philosophy*, 18:3, 2010, pp. 271-286.

27. Ronald Dworkin, "What is Equality? Part 2: Equality of Resources", *Philosophy & Public Affairs*, 10:4, 1981, pp. 283-345.

28. Ronald Dworkin, *Sovereign Virtue: The Theory and Practice of Equality*, Cambridge: Harvard University Press, 2000, p. 348.

29. Criticising Dworkin, Matthew Clayton thinks that inheritance also creates also absolute disadvantage and that is therefore unsatisfactory to limit the use of its taxation to social mobility ("Equal Inheritance: An Anti-Perfectionist View", in *Inherited Wealth, Justice and Equality*, London: Routledge, 2013). Besides, increasing social mobility and reducing social inequality are

Against—or in addition to—the tendency to think of justice as materially compensating for undeserved misfortune, other approaches also insist on the idea that what counts is the ability of individuals to maintain *relations* of equality, i.e., without certain people dominating, exploiting, marginalising, demeaning or inflicting violence on others. [30] The way in which the repetition of inheritance transmissions over time contributes to economic segregation, i.e., a society in which an individual's life prospects depend on the wealth of the group to which he or she belongs, has been analysed by Daniel Halliday, among others. [31] Combining a principle of relational equality with a principle of luck egalitarianism, Halliday highlights a specific source of injustice, viewing inheritance as unjust "when it allows some people to enjoy brute luck advantage, but the specific kind of brute luck advantage is understood in terms of group membership". [32] As a result, he defends a proposal for inheritance taxation inspired by the Italian theorist Eugenio Rignano, according to which wealth should be increasingly taxed as it is retransmitted. Among the assets inherited, those that are inherited for the first time are taxed less heavily than those already inherited by our parents from their own parents. [33]

What the various moral justifications for inheritance taxation that we just presented share is that they defend a conception of inheritance taxation in the name of equality, whatever sense of equality is adopted. We will refer to this position as "taxation *for equality*". One of the most important objections to inheritance taxation claims that taxation endangers values related to the family. We will refer to this concern as "taxation *against the family*". In this volume, Paul Bou-Habib and Serena Olsaretti address this when they say that we need to accommodate people's "ambitions of benefiting their children". For Alejandro Berrotarán, there are "special family duties" grounding a right to inherit. Catarina Neves underlines that "Inheritance is often associated with values we attribute to family relations, like love or appreciation". And Marie Bastin examines the idea according to which "inheritance is a means of realising parental love".

Studies on the unpopularity of inheritance taxation underline the importance of this "familialist" objection. [34] A 2018 French survey pointed out that

---

different things (Adam Swift, "Would Perfect Mobility be Perfect?", *European Sociological Review*, 20:1, 2004, pp. 1-11).

30. Elizabeth S. Anderson, "What Is the Point of Equality?", *Ethics*, 109:2, 1999, pp. 287-337.

31. Daniel Halliday, *The Inheritance of Wealth…*, *op. cit.*, chap. 5.

32. *Ibid.*, p. 152.

33. Eugenio Rignano, *The Social Significance of Death Duties*, *op. cit.* See also Guido Erreygers and Giovanni Di Bartolomeo, "The Debates on Eugenio Rignano's Inheritance Tax Proposals", *History of Political Economy*, 39:4, 2007, pp. 605-638.

34. In the French case, a survey conducted in 2018 estimates that the "familialist discourse" for which "family solidarity takes precedence over everything else" accounts for 29 out of 70 interviews (Michel Forsé, Alexandra Frénod, Caroline Guibet Lafaye and Maxime Parodi, "Pourquoi les inégalités de patrimoine sont-elles mieux tolérées que d'autres ?", *Revue de l'OFCE*, 156:2, 2018, p. 114, [our translation]). In their comparative study of the relationship between inheritance tax behaviour and adherence to normative principles in Austria and Germany, Jennifer Anna Stark and Erich Kirchler write: "people adhering to the family principle trust the state less and show lower levels of general tax morale/compliance" ("Inheritance tax compliance—earmarking with normative value principles", *International Journal of Sociology and Social Policy*, 37:7/8, 2017, p. 462).

"the more importance an individual declares to attach to his family, the more opposed he is to the high taxation of gifts and inheritances, even if his income and chances of inheriting or transmitting seem low". [35] The place and role of inheritance in family dynamics is an object of study for the social sciences. [36] It is the task of normative philosophers and theorists to scrutinise the nature of such concerns underlying familialist objections to inheritance taxation. We need to examine which normative arguments can be drawn to oppose inheritance taxation in general, or some of its modalities.

According to strong familialism, the value of the family should prevail over the value of its members, the family—rather than the individual—being the moral reference unit. [37] If so, inheritance taxation becomes harder to justify since there is no longer a transfer between "individuals", as assets remain held by the entity considered as the reference unit—the family. If, on the contrary, a weaker familialist objection is endorsed, individuals in the more standard sense are key. What familialists could stress this time to counter strong inheritance taxation is, for example, people's freedom to associate and form families. Here the family is treated like any other private associations and is recognised as having an internal life that should partly insulate it from some principles of justice. [38] This weak familialist conception indeed risks missing an important dimension of inheritance, namely that family life can be seen as constitutive of individual life, and in this respect, it cannot be compared to other private associations such as universities or churches. [39] Therefore, inherited wealth should perhaps not be considered entirely like any other individual property, nor should inheritance taxation be equated with the taxation of a source of wealth like any other.

Addressing the familialist objection to inheritance taxation therefore requires theorising relevant moral accounts of the family that take into consideration the importance and specificity of inherited family wealth, while recognising a principle of egalitarian justice. There are few works that consider the relevant family values as their starting point to think about inheritance taxation. [40] Most egalitarian theorists who discuss the taxation of inheritance do

35. Pauline Grégoire-Marchand, "La fiscalité des héritages. Connaissances et opinions des Français", *Document de travail de France Stratégie*, 2, 2018, p. 22 (our translation). This result comes from a correlation study between two answers asked of respondents: one on the desired level of taxation of gifts and inheritance, the other on the level of importance attached to the family.

36. In sociology, new attention is being paid to the transmission of wealth within families (Céline Bessière and Sibylle Gollac, *Le genre du capital*, Paris: La Découverte, 2020). In economics, see for example Nicolas Frémeaux and Marion Leturcq, "Individualisation du patrimoine au sein des couples: quels enjeux pour la fiscalité ?", *Revue de l'OFCE*, 1:161, 2019, pp. 145-175.

37. See for example Georg Wilhelm Friedrich Hegel, *Philosophy of Right*, translated by S. W. Dyde, New York: Cosimo, 2008, §§158-181. In contemporary times, see Michael Sandel, *Liberalism and the Limits of Justice*, Cambridge: Cambridge University Press, 1982.

38. See John Rawls, *Justice as Fairness: A Restatement*, Cambridge: The Belknap Press of Harvard University Press, 2001, pp. 162-168.

39. See Susan Moller Okin, *Justice, Gender, and the Family*, New York: Basic Books, 1989.

40. Some exceptions are Anne L. Alstott, "Family values, inheritance law and inheritance taxation", *Tax Law Review*, 63, 2009, pp. 123-138; Jørgen Pedersen and Steinar Bøyum, "Inheritance and the Family", *Journal of Applied Philosophy*, 37, 2020, pp. 299-313. Normative

not necessarily address the issue of the family centrally or family values explicitly. For example, egalitarian theorists often provide for an exemption from taxation for dependent children, or for family businesses, without it being clear on what values such exemptions are based, and how these values relate to that of equality. [41]

It is therefore worth testing avenues of normative thinking on inheritance taxation that manage to articulate both an egalitarian concern and an account of the nature and possible moral importance of the family. The articles in this issue set out to address this. Our presentation of the articles underlines how each of them positions itself in relation to the two theses outlined above: "taxation for equality" and "taxation against the family". The authors of each contribution also conclude with inheritance policy proposals that differ from one another, which is the last aspect that we touch upon in this brief introduction.

Catarina Neves begins her paper with an argument that may seem supportive of the "taxation against the family" claim. She stresses that the right to bequeath helps nourish family relationships and values. She reinforces this with a reciprocity-based argument in defense of bequests that is relatively independent from the nature of the assets at stake, thereby covering everything from family properties to plain old cash. In this spirit, the act of bequeathing something is regarded as a counterpart for intergenerational gifts taking place within families. Yet, Neves does not conclude by supporting the "taxation against the family" idea. She uses a twofold reciprocity-based strategy that supports restrictions on the right to bequeath and inherit and considers such restrictions both from within a concern for family values, and outside of it.

According to the internal perspective, if we stress the importance of the right to bequeath for family values, we must grant everyone a certain degree of equal opportunity to support this link. Neves' argument introduces an equality concern *within* the argument that "taxation is against the family". She focuses on equalising the means to bequeath rather than on the inequalities generated among those who inherit. The underlying concept of equality is an even distribution of rights and powers among every citizen.

In addition, she offers an external point of view that supports taxing bequests on other grounds than family values. Here, the idea is that if we care about reciprocity, not only do we care about the equal ability to reciprocate through bequeathing, but we also have to admit independent reciprocity-based duties towards our fellow citizens, which are not related to our family duties. Such civic duties carry an independent weight, even without challenging the "taxation against the family" claim. Unrestricted flows of inheritance are unfair because they confer unfair advantages to some heirs and thus violate the Rawlsian obligation to share burdens and benefits.

---

literature on the family encounters also the question of inheritance taxation (see the work on family partiality, such as Harry Brighouse and Adam Swift, *Family Values: The Ethics of Parent-Child Relationships*, Princeton: Princeton University Press, 2014).

41. See for example Michael B. Levy, "Liberal Equality and Inherited Wealth", art. cit., pp. 558-559; Nicholas Barry, "Luck Egalitarianism and Inherited Wealth", art. cit., p. 55.

Overall, though reciprocity-based, Catarina Neves' approach is in line with some of the more direct equality-based approaches. We can safely see it as largely in line with the "taxation for equality" view. While endorsing the latter, she rejects the "taxation against the family" view to a significant degree. In terms of policy, she supports some level of taxation on inheritance transmissions, arguing in favour of a dynamic exemption threshold, according to the general level of inequalities in a society.

Marie Bastin's paper begins with the idea that supporting parental love matters from a relational egalitarian perspective and that it is central to fostering family values. She relies on a narrower dimension of family values than Neves. Family identity and continuity as such are not invoked; she restricts the focus to parental love. How should we approach a full right to bequeath from the perspective of parental love? Partly in line with Neves' approach, Bastin supports a "taxation *for* the family" perspective. Yet, she defends it for different reasons. Neves invokes the equal right of everyone to be able to bequeath and contribute to family values. This does not play a central role in Bastin's approach. To the contrary, her point of departure is that inheritance can be harmful from the perspective of family values, once we look more specifically at parental love.

Two key assertions are upheld here. First, inheritance is not necessary to express parental love. Second, inheritance can undermine parental love. A vision is offered of the importance of parental love towards children and of how we should allow it to unfold. Parental love consists in a disposition to a specific form of care, characterised by its depth and continuity. It meets the needs of children, even as they become adults, and it is central to the fullness of parents' lives. This approach to the type of parental love that should be privileged belongs to a relational, egalitarian perspective.

How is parental love related to inheritance taxation? First, within a family, inheritance *can* give rise to forms of oppressive relations that clash with the type of parental love that is desirable. This concerns primarily the nature of parent-child relations. Inheritance can become the means of domination between parents and children: parents can blackmail their children with inheritance's promises and children can put pressure on old parents to inherit certain assets. Second, across families, inheritance may lead to a hierarchical society that prevents some individuals from expressing their parental love to the same degree as others. Hence, inheritance can encourage interpersonal relations and structure society in ways that prevent the fulfillment of parental love, the latter being central from a relational egalitarian perspective.

This offers a reason to limit inheritance. On the policy front, Bastin's paper argues both for a highly progressive inheritance taxation and non-tax-based procedural solutions (such as creating mediation bodies to handle family conflicts). Highly taxing inheritance combats the stratification of societies that prevents the fulfillment of parental love for certain individuals. Procedural solutions aim at depriving family members of means of domination through inheritance.

Bastin defends a pro tanto "taxation for equality" claim. She rejects the "taxation against the family" claim only insofar as the specific type of family value that she stressed (parental love) is concerned. It remains to be seen whether an analogous argument could be defended using other accounts of family values. Additionally, she stresses the interest of taking into account the nature of the asset in elaborating inheritance policies based on a concern for parental love. On this point she departs from Neves, as the latter states that what matters for reciprocity is *the act of bequeathing per se*, not the nature of the asset.

Alejandro Berrotarán's paper focuses on the notion of a duty of assistance within families. This differs from Neves' focus on the value of continuity in families. And while this has connections with Bastin's concern for parental love as lasting care, Berrotarán limits himself to parental care towards *dependent* children.

Another specificity of Berrotarán's approach is his insistence on the distinction between the right to inherit and the right to bequeath. Regarding the right to inherit, his concern is with a "preference right" to inherit, i.e., a right that heirs can exercise even against the bequeather's will. This is worth stressing because the parents' right to choose to be partial is often defended in the name of family values. Here, in contrast, inheritance is defended, based on the centrality of family ties, even against the bequeather's own will. Hence, we have a family value-based case for a right to inherit against the parent's will. While this differs from justifications of inheritance based on the right of parents to partiality, it has some connections with Bastin's concern for limiting bequeathing freedom due to its potential negative impact on "parental love".

Berrotarán distinguishes between two types of arguments in support of the right to inherit. On the one hand, his *extension* argument is based on intra-family duties, specifically the duty of assistance. The right to inherit is the extension, after the parent's death, of the children's right to receive parental support. On the other hand, the *compensation* argument echoes Neves' insistence on reciprocity. It claims that children have a right to inherit to compensate for the care provided to their parents. Berrotarán gives preference to the extension argument because it is more directly related to family values, less perfectionist and more easily institutionalised. The extension argument, based on parental duties to support their children, can only justify a limited legal right to inherit. Firstly, it is a right to inherit only those assets that are necessary for the needs that justify the duty of assistance. Second, it is a right only for children who are dependent due to age or physical or mental disability. This rules out an extensive right to inherit, both in terms of the value of the assets and in terms of the people who can legitimately claim to hold such a right. Berrotarán also points out that the stronger the argument for socialising the costs of raising children (i.e., borne not only by parents but by the entire society), the weaker the right to inherit.

Regarding policy proposals, Berrotarán presents two ways of recognising the moral right of dependent children to receive material support. One way is to grant a legal right of dependent children to inherit what is necessary for their subsistence, with assistance policies for those who have no assets to inherit. Another way is to establish universal public assistance policies accompanied by special taxes for those who have parental support duties. In any case, since the idea of equality is implicit in every child's interest in having certain needs be met to survive, Berrotarán's proposals are compatible with the "taxation for equality" claim.

Paul Bou-Habib and Serena Olsaretti defend universal inheritance rather than, for example, taxing inheritance to fund other social benefits. To that extent, while they do not support the "taxation for equality" claim, they are concerned about equality between and across families. Bou-Habib and Olsaretti care about liberal neutrality towards different conceptions of the good life. Hence, they do not want to rely on a positive case for family values to support their policy proposal. In this sense, they do not position themselves in relation to the claim "taxation against the family".

Bou-Habib and Olsaretti share the view of liberal political philosophers Ronald Dworkin and Matthew Clayton that the state should be neutral towards people's different ambitions regarding bequeathing and benefiting their children. But unlike those thinkers, they think that being sensitive to those ambitions ultimately justifies less inequality in inheritance than the former are open to allowing.

Their policy proposal is a uniform inheritance calculated in line with the average preference about how much to bequeath to children. Each child should receive the same amount of inheritance. Under ideal conditions, parents can be permitted or required to transfer assets to their children. Under non-ideal conditions, children are entitled to an equal share of inheritance funded by all taxpayers. One might wonder whether the universal inheritance proposal provides a satisfactory response to the risk raised by Bastin: if parents can be required to pass on to their children, they really seem to be deprived of any means of blackmail, except perhaps regarding the choice of the nature of the assets passed on that are of the same economic value.

We hope that readers will find in this volume food for a renewed thinking about the political theory of inheritance taxation in the perspective of equality and family values. [42]

*Marie Bastin (FNRS, Université Paris 1-Panthéon-Sorbonne)*
*and Axel Gosseries (FNRS, UCLouvain)*

42. This introduction was written with the support of the Fair Inheritance Project at the Hoover Chair of social and economic ethics (UCLouvain, Belgium).