

## Duties in an International World: the Importance of Past Residence and Citizenship

*Las obligaciones en un mundo internacional:  
la importancia de la residencia pasada y la ciudadanía*

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**ABSTRACT:** This paper argues that international citizens can retain their obligations to past states and societies, and that this obligation has implications for their state of residence. While some people remain in the same state for their entire lives, international individuals generate relationships with more than one state. The paper presents the argument that individuals are obligated to their state for at least one reason. One particularly relevant implication of this obligation is the duty to pay taxes. In regard to international individuals, these considerations apply to states with which they had historic relationships as well as the state in which they currently reside. The paper offers a rough proposal as to how to calculate the relative relationship that an international individual has with their past and present states and societies. This can be used to determine what proportion of a person's total lifetime tax revenue should be shared. Although the analysis here is presented in terms of the duty of the individual towards past states, the individual need not change their behaviour to discharge the duty. The duty impacts on *current* states, which should acknowledge the duty of their international resident, and make sure that this is discharged appropriately to the other relevant states.

**Keywords:** International Citizen, State, Political Obligation, Taxes, International Residents.

**RESUMEN:** Este documento argumenta que los ciudadanos internacionales pueden conservar sus obligaciones con los Estados y sociedades del pasado, y que esta obligación tiene implicaciones para su estado de residencia. Mientras que algunas personas permanecen en el mismo Estado durante toda su vida, los individuos internacionales generan relaciones con más de un Estado. El documento presenta argumentos acerca de que los individuos están obligados con su Estado por al

menos una razón. Una implicación particularmente relevante de esta obligación es el deber de pagar impuestos. En lo que respecta a las personas internacionales, estas consideraciones se aplican a los Estados con los que tuvieron relaciones históricas, así como al Estado en el que residen actualmente. El documento ofrece una propuesta aproximada sobre cómo calcular la relación relativa que un individuo internacional tiene con sus Estados y sociedades, pasados y presentes. Esto se puede usar para determinar qué proporción de los ingresos fiscales totales de por vida de una persona se debe tributar. Aunque el análisis aquí se presenta en términos del deber del individuo hacia Estados pasados, el individuo no necesita cambiar su comportamiento para cumplir con el deber. El deber impacta en los Estados actuales, que deben reconocer el deber de su residente internacional y asegurarse de que éste cumple adecuadamente con los otros Estados relevantes. **Palabras clave:** *ciudadano internacional, Estado, obligación política, impuestos, residentes internacionales.*

**CONTENT:** I. Introduction. II. Two Taxpayers: An Example. III. The Obligation to Contribute. IV. Time and Social Membership. V. The Proposal. VI. Further Criticisms. VII. Conclusion. VIII. References.

## I. INTRODUCTION

What duties do migrants have to their country or birth or past residence? More importantly, what duties do receiving states have to the states in which their immigrants have previously lived? The issue of brain drain has been much discussed by moral and political philosophers (Brock & Blake, 2014) (Sager, 2014) and my aim is to supplement that literature with an argument based on states respecting the duties international residents have towards their past states.

In his influential work on immigration, Joseph Carens proposed a theory of social membership which generates duties towards immigrants. Other political philosophers have recently emphasized the importance of time and its relationship to justice. In this paper I will argue that migrants can retain duties to states in which they lived in the past. However, it is their current state of residence that should acknowledge and act on this duty. The argument is based on the idea that migrants have multiple memberships and relationships. Citizenship is an important factor in this calculation, but not the only one.

I will begin by setting out an example of two individuals who live, work and pay taxes in a state. I will present some of the justifications for political obligations, and obligations to pay taxes. Next, I will explain the importance of time and summarize Carens' argument of social membership. I believe that this time-based membership theory should be applied

backwards as well as forwards, in the case of tax revenue. After presenting my proposal on how to do this, I will consider some criticisms before concluding.

## II. TWO TAXPAYERS: AN EXAMPLE

Jay and Tanuja both live in state A, where they work and pay taxes. Jay has lived there his whole life. Tanuja, however, was born in state B and spent her first nine years there. She then moved to state C where she continued her schooling and eventually became a dual citizen of B and C. At age 18 she became a University student at state D, studying there for four years. After graduating she took her first job in state A where she has remained ever since. She is settled and plans to apply for citizenship in the future, giving up her existing dual citizenship.

When Jay and Tanuja work, contribute and pay their taxes the benefits go to state A. They currently enjoy the benefits of living in state A, after all, and so we might think that this is fair enough. However, there is also a difference between them. Jay only has a relationship with state A. Tanuja has relationships with states A, B, C and D. However, under most current systems and rules, only state A receives the benefits of her work and taxation.

If states B or C tax on the basis of citizenship then Tanuja may have some tax obligations, though these might be met by paying the tax in state A. However, this is extremely rare. Very few states tax people based on citizenship, largely due to the administrative difficulties involved and the concern that this would give citizens an incentive to renounce their citizenship.<sup>1</sup> So, if we assume that only state A receives tax revenue for Tanuja as it does with Jay, is there something wrong with this? Do international residents, non-citizens and those with historic relationships to other states really have the same duties as those such as Jay who only have a single relationship? Let's see by considering where such duties arise from.

## III. THE OBLIGATION TO CONTRIBUTE

Political thinkers have long considered the question of why people should follow the law, obey their state, and to pay any taxes that are demanded.

<sup>1</sup> The USA taxes its citizens on their global income, though it offers a credit on the basis of taxes paid elsewhere, so if citizens pay more tax outside the USA than they would have done inside they will not pay anything to the US government.

Indeed, discussion of this can be traced back at least to the work of Plato, with Thrasymachus' challenge about justice and Socrates decision to face the death penalty rather than take the option to leave Athens.<sup>2</sup> There is not space to discuss this extensive literature here, but I will mention some of the key types of theory (Dagger & Lefkowitz, 2014; Horton, 2017).

Many theories of obligation hold that people have a duty to obey and contribute due to the benefits that the state provides or produces. According to consent theories, people have obligations because they have consented to exchange the benefits of participation in the state for the contributions they are then required to make. This could be an explicit contract, but in the absence of explicit signature, tacit consent (Locke, 1988) or hypothetical consent (Kant, 1991) have been proposed as alternatives. There is a stronger claim with regard to immigrants that they have explicitly (or tacitly) consented to their society. After all, they voluntarily moved there.

Former citizens who have permanently left may be considered to have renounced the contract, and hence all duties. However, I think it is too quick to say that emigrants cease to have obligations to their past societies. Rather, we might say that they have ended their contract with one state and begun a contract with a new state. Ending a contract might stop someone from generating further obligations but it does not completely end the obligation that remains. If I move out of my rented house and into another one I cannot claim that the rent I previously paid should be returned to me. Any benefits received and obligations arising from that past relationship will remain, so if I have not paid all that I should, then that past landlord may have a claim against me.

A second type of theory of political obligation is the principle of fairness. If we receive benefits from the joint enterprise of state then we should not free ride on the actions and contributions of others (Hart, 1995). Relatedly, it has been suggested that we have a natural duty of fairness to support legitimate states (Rawls, 1999a). If we find ourselves in a legitimate state that benefits us, then we have an obligation to make our contribution.

Other theories with some similarities to fair-play theory have been developed as well. One is that people have obligations out of *gratitude* for the benefits that they have received (Walker, 1988). Another view is that we have *associational* duties. This holds that we should consider our relationship to our fellow citizens as analogous to that with our family. Just as we are born into a family, we are born into a society, and certain rights but also responsibilities come with that (Dworkin, 1986).

<sup>2</sup> See Plato's *Republic* and *Crito* in Cooper, J. M. & Hutchinson, D. S. (1997). *Plato: Complete Works*. Hackett Publishing Company, Incorporated.

I find versions of several of the above theories convincing. However, they are not universally accepted. Others —consequentialists such as Utilitarians— will agree that we can have duties to the state, but out of a more general moral duty to create benefits. This means that the state need not provide the individual personally with benefits, but rather it will be enough that obeying the state will lead to greater overall benefits than disobeying it. Some may prefer to combine two or more of the theories above to create a hybrid or pluralist theory (Wolff, 2000). As mentioned, I find several of the above theories compelling, in which case political obligations are “overdetermined” —several compelling and complementary justifications exist in parallel.

Assuming that everyone is obligated to their state,<sup>3</sup> what are implications for those who have spent time living, growing, learning and working in multiple states? How are Tanuja’s duties different from Jay’s?

#### IV. TIME AND SOCIAL MEMBERSHIP

In the previous section I discussed the issue of political obligation. There are several different proposals, and I have not argued for one above the others. What I take for granted is that individuals are under a duty to their state, which flows from the benefits that the state provides. This is straightforward enough if we assume, as Rawls did for simplicity, that society is a closed system with no entry and exit (Rawls, 1999a). However, in the real-world people do not spend their entire lives in a single state. Some people, like Tanuja, move across borders and spend part of their lives in different states. Jay’s relationship is entirely with one state. However, Tanuja’s relationship is shared with various states.

What does it matter that some people spend time in multiple states, contributing to and receiving benefits from them? I suggest that a tax system that focuses on income and spending occurring only in the present and in one jurisdiction fails to acknowledge the moral duties involved vis-à-vis international individuals. I would also argue that the amount of time that international people have spent in different states is a very important and useful currency to determine the relative strength of those relationships.

Philosophers have in recent years paid increasing attention to the distribution of time within society. Some have emphasized that leisure

<sup>3</sup> Despite all the theories above, some people remain anarchists, or possibly minarchists, who argue that the fact that the state provides us with benefits does not then create duties on us (Nozick, 1974) (Wolff R. P., 1988).

time is not always distributed equally and that it cannot always be linked to money (Goodin *et al.*, 2008; Rose, 2016). Others have investigated the way that societies impose time costs on some people (Cohen, 2018). I agree that time can be a very important factor; the time we spend working is an important contribution to our society.<sup>4</sup> Joseph Carens has considered the issue of time in a very pertinent discussion. He argued forcefully that receiving states have a moral duty to offer citizenship to immigrants who meet certain conditions, even where the person in question was not invited into the country and was perhaps an unwanted illegal migrant. Carens presents a theory of Social membership which “provides the foundation upon which moral claims to citizenship rest” and that “people can be members of a society even when they are not citizens and that their membership gives them moral claims to legal rights” (Carens, 2013).

Carens’ theory, then, is intended to show what duties states have with regards to their immigrant populations, regular or irregular. He goes on to argue that residence and length of time spent within the state are keys to social membership (Carens, 2013). Carens argues that once people have spent a certain amount of time within a state they become morally entitled to claim citizenship. Carens admits that his principle has quite limited scope and applicability. He concedes it is not really informative when it comes to many other issues to do with immigration, and also that it is not the only consideration when it comes to the granting of citizenship. He also admits that some will accept some parts of his theory while rejecting others and that it is not a “master concept” when it comes to citizenship (Carens, 2013). Nevertheless, he argues with plausibility that time does work as an important measure of membership.

My argument is that similar considerations of time and moral membership apply when attempting to work out the extent to which people have duties and obligations to their society. This could be because time matters directly, or because it is the best available proxy for one of the theories of obligation presented earlier. I have remained ecumenical on those theories of obligation, but time is linked more directly in the case of associational obligation, and as a proxy for the benefits received in the case of the others.<sup>5</sup> Relative moral membership and obligation is not really an issue when it comes to single-state individuals (like Jay) —there is no question about where their obligations lie. Jay’s past state is the same state as his present one.

<sup>4</sup> (Removed for blind review) Bamford (2014b, 2015, 2018).

<sup>5</sup> Consequentialists might support the proposal for other reasons, such as that it would create positive incentives for states to invest in infrastructure and education, and allow some redistribution to poorer states and poorer individuals in wealthier states.

However, I believe that where international individuals (like Tanuja) are concerned, time spent in residence is a relevant consideration when it comes to their duties and obligations to past societies and states. The obligation increases the longer a person has spent in a society and this obligation of association, benefit, fairness or gratitude does not disappear when they move abroad. That connection will stay with the individual. It was part of their personal history and development and that imprint will remain. Some international individuals will be closer to Jay, with a very strong relationship to a single state and a lesser relationship to a second one. Others will be more like Tanuja, with equally split relationships with several states.

## V. THE PROPOSAL

My proposal is that individuals (everyone on the planet) should be classified for tax purposes as either international or single-national. Single-national individuals (like Jay in the example) should pay taxes as they do now without any need for changes. However, international individuals should have their lifetime tax revenue split between states in accordance with a formula. This “relative relationship” formula would attempt to capture the relative strength of their relationship with their different states and societies. An international organization would be required to administer such a system, perhaps set up under the auspices of the UN.<sup>6</sup> This would act as a clearing house for all the payments. I will, however, largely focus on the factors that I suggest including in the calculation.<sup>7</sup> As I have already indicated, time spent in residence is a major factor in this calculation. Firstly, there should be a threshold above which the relationship between a state and an individual becomes worthy of inclusion in their relative relationship calculation. If Tanuja once spent two weeks on holiday in State E, or regularly makes short train trips across State F, or occasionally visits state G for work meetings then these would not qualify for inclusion in the calculation. Carens’ theory of social membership could be used as a guide here. However, the threshold for a duty to contribute some tax revenue would

<sup>6</sup> The claim is that such an institution should be set up to fulfil the duty of international persons to contribute to past states, though such an institution could also be justified as a form of compensation for brain drain, or as a way to stop a race-to-the-bottom in tax rates that would limit tax revenues and undermine progressive taxation, see (reference omitted).

<sup>7</sup> As a clearing house, it would not necessarily require payments from all states. My guess is that a few wealthy states would pay into the system, and poorer states would largely receive some additional revenue. Any payments relating to individuals from those poorer states will be offset against the revenue they would receive for other former residents.

probably be lower than the threshold for citizenship qualification —perhaps one or two years in the former case rather than five to ten for the latter. If someone has spent a qualifying amount of time amount of time in a state, or has ever been a citizen, then this will trigger the relationship. However, brief visits do not generate obligations.

Although time spent in residence is an important component of the calculation, I do not think this should be the only factor in the relative relationship formula. Other factors would be (a) proportion of lifetime spent as a citizen, (b) proportion of income received and (c) time spent in education.<sup>8</sup> These are only suggestions.<sup>9</sup> Perhaps the income factor would only be triggered once someone reaches a certain amount of income, and would gradually phase in and increase from that point with each say \$100,000 earned. This suggestion would add a degree of variability into the calculation but in general I would suggest that residence-time should count for more than citizenship-time,<sup>10</sup> and residence time should also count for more than income and education-time.

In this way, Tanuja's relative relationship to state A will grow over time as she spends more time living and working there, and perhaps eventually becomes a citizen of that state. Of course, her total tax revenue will also increase over that time, so it is unlikely that it would require any kind of rebate from states B and C towards state A. However, as time goes on, she would be deepening her relationship with A and diluting her relationship with the others. This seems right to me. If someone leaves a state, they retain some obligation but this obligation will wane the longer they spend elsewhere.

I indicated in the above example that Tanuja has not paid very much tax yet, and so the amount for each state is relatively straightforward to calculate. However, the amount due should be considered on a lifetime basis. After all, we are now looking at the amount of a persons' total lifetime

<sup>8</sup> I am less sure about this one, though it seems important to acknowledge the increase in human capital provided if income is also given a strong weighting in the calculation. The income may only arise due to that earlier educational investment.

<sup>9</sup> I have proposed such calculations in previous works ( Bamford, 2013; 2014a). There my suggestion was focused on the proposal that the calculation should additionally be weighted to reward states with higher tax rates. This was designed to counter a "race-to-the-bottom" in tax rates, but I am here emphasizing the moral foundation behind the relative relationship consideration.

<sup>10</sup> As an illustration, let us assume that Tanuja earns \$40,000 in a year and pays \$15,000 in taxation. If she has not paid much tax in the past which would offset the amounts received, then this would be split fairly evenly between states A and B (say, \$5,000 each), with a slightly smaller amount going to state C (something like \$4,000) and a much smaller amount going to state D (something like \$1,000). Though of course, for most international individuals the two will be correlated.



tax revenue should have been split between different countries. Without an official calculation of lifetime tax payments it is unlikely that states would get an appropriate amount for international individuals (though perhaps in some few cases it would happen to work out that way). Tanuja, remember, will be living and earning in state A, which will be collecting her tax revenue. Without a system of redistributing the revenue, state A will keep all of the tax revenue, while the countries in which Tanuja has previously lived and studied will receive nothing.

I have in earlier work proposed that everyone should be taxed on a lifetime rather than a transactional or annual basis.<sup>11</sup> This would continually recalculate each person's tax rate, ensuring that they have paid the correct amount of tax and received the correct amount of net income at each point. Each calculation would assume that the person is now at the end of their life and their lifetime tax and net income can be calculated accordingly.<sup>12</sup> Then it is a process of ensuring that the amount that the person has paid in tax (and received in net income) over their life matches the amount that they should have done up to that point. This process will then be repeated again at the next payment or calculation point (say, a month later), and so on.

Now, while the relative payment calculation I have proposed makes more sense when using a lifetime tax averaging calculation rather than an annual one, it is not necessary. Even with an annual tax period, the international tax calculation could still operate on a lifetime basis. The calculation would then need to be adjusted accordingly, to take account of past payments and receipts as well.

### 1. *Ending the Relationship?*

An immediate concern that may arise about my proposal is that it would require some people to have their tax revenues directed towards states to whom they should owe no obligation. Does the proposal create obligations in cases where we might think no obligations should apply? What if Tanuja had fled state B with her parents due to oppression, renouncing their citizenship and history with the state in the process? I agree that this would be unacceptable and so I would add to my proposal that refugees do indeed lose all obligations to have their tax revenue diverted to states that have mistreated them.

<sup>11</sup> (Removed for blind review). See footnote 6.

<sup>12</sup> Proposals for tax averaging can be found in Vickrey, 1939; 1972. Vickrey was writing at a time of manual tax calculations, while tax can now be calculated in real-time, making the process much more straightforward.

What should this mean in practice? One option would be to exclude state B from Tanuja's calculation of relative obligation. This would increase the proportional relationship with her other states. Alternatively, the calculation could be undertaken in the same way as it would be for non-refugees, but the revenue withheld from the offending state. It could instead be provided to a third party, such as the UN refugee agency (UNHCR) or to another international development body. I have a slight preference for the second option here, of redirecting the revenue to another recipient, and will assume this approach when discussing the details later on.

A more practical concern is how such an exemption from duty would be confirmed. State B might claim that they do not mistreat their citizens and the refugees are lying or mistaken; state B did nothing wrong and so their citizens must have left for other reasons. If State C accepts the claim of refugee status and State B denies that this was warranted, then what would an international organization be able to do? This will seemingly force the organization into a political controversy that they would wish to avoid. However, it will be necessary to make decisions, and they will have to be made in as uncontroversial a manner as possible.

This is because there is another concern that would impact on this. This is the possibility that states could abuse a refugee-tax-waiver option given that it might be in their interest to do so. Consider a tax haven which offers to grant refugee status and citizenship to new residents, thus offering them the chance to reduce their taxes and free themselves from any obligation to previous states.<sup>13</sup> An international organization would after all need to adjudicate on such cases for this reason as well, though this could be a significant undertaking.

They might have a listing system which would be used for this case. Where there is a high likelihood that a member of a particular group from a particular state would be a genuine refugee and that the receiving state would investigate thoroughly, then the exclusion could be granted automatically. In other cases, some investigation might be required.

Moving on from these practical issues, we can consider whether excluding state B would be morally justified. Thinking back to the justification, might a critic insist that Tanuja still benefitted from her schooling in state B? The provision of these benefits triggered the obligation and there is no difference between a refugee and someone who simply

<sup>13</sup> This is more of a problem under the first of my proposals above, that refugees should have their tax liabilities calculated differently after being granted refugee status. However, note that the above proposed system of redirecting the benefits of excluding a state from a person's tax calculation to an international organization (say, the UNHCR) would remove some of these incentives to game the system.

chose to emigrate. Both the refugee and the migrant received benefits in the past and so have obligations into the future. I strongly disagree. By driving someone out, a state gives up all claim to reciprocal duty on the part of that individual. Furthermore, political refugees will have a good case that they were in fact harmed by their state, or at least placed at an unacceptable risk of harm which led them to leave. This criticism is undermined because State B failed in its duty to protect (Renzo, 2012).

This leads to a concern that the response on my refugee issue is too blunt a tool. One concern here will be that the refugees may have got benefits from their state before they were forced to leave.<sup>14</sup> How can it be that those benefits are to be ignored once the person has fled? They may still feel some affinities to their past society as well, even if they have had a problem with the government. I have already given my answer to this above, that the failure to protect nullifies such claims, but I would also add that the person in question may have also paid tax to their past state, and I assume that this will not be recovered.<sup>15</sup> A different but related concern regarding refugees is that the situation in their country may change over time. In some cases, a refugee might have had a positive experience in the state before being badly affected as the result of a regime change, causing them to leave. The subsequent removal of that short-lived regime, or the peaceful end to a civil war, may render them safe to return to the state, and nullify the justification for them not to contribute. In this case, I would not advocate that their refugee status would need to be withdrawn, but I do think that there should be scope to reinstate their tax link to that state. Perhaps refugees could be given the option to reinstate this link when they are happy to do so, so that their past state can receive a proportion of their tax funds again.

## **2. What About Non-Refugees who Renounce their Past State?**

The proposal that refugees should have future tax revenues diverted away from their past state points to a further criticism, that *everyone* should be able to sever ties entirely with their past state. Why should refugees be able to do this but not other emigrants as well? Should the analogy not be with a divorce, where the two parties come to an agreement

<sup>14</sup> Thanks to Michael Blake for raising this point.

<sup>15</sup> Perhaps there might be scope for an international tax system to withhold and redirect other revenue to states to make up for the past tax revenue paid by refugees. However, this provision might make such a tax system impossible to introduce in the first place, as states might not be willing to sign up to a system which could redirect revenues in this way.

and then go their separate ways from then on with no further duties?<sup>16</sup> A first response to this is that divorce agreements do sometimes include ongoing maintenance commitments (sometimes called alimony). However, maybe that response focuses too much on the analogy. The point is that someone could be unhappy to contribute to a past state, but will be forced to do so by my proposed scheme.

I do not find this a troubling concern myself. The person involved has benefitted from their past state and they have a past relationship with them. If someone does not want to continue that relationship, they should be free to leave. The important point regarding my proposal is that once the person has left, their relationship with their past state will get diluted as their relationship to the new state increases. This dilution occurs because it is a lifetime calculation, and the past tax payments will still count, while the relative relationship is diminishing. For some it may even be the case that they will not need to supplement their past tax payments, since these historic payments will be sufficient to cover their duty. Nevertheless, many would have some proportion of their subsequent tax revenue diverted from their new to their old state under my proposed scheme. However, as mentioned, the relative obligation to the old state will be reducing as long as they are outside it. This is the choice that someone can make—to cease to continue with the relationship, and the relative relationship calculation will take account of this.

Some may challenge my divorce agreement analogy at this point, since marriages were *chosen* and we do not choose where we are born and raised. Instead the relationship to our state is forced upon us, at least if we have not chosen to immigrate.<sup>17</sup> This is particularly a challenge to consent-based theories of political obligation, which requires them to switch to tacit or hypothetical consent. It may impact on those who accept the principle of fairness only where benefits have to be “accepted” rather than received; we may not think that children could accept benefits. However, those who believe that political obligations have to be *actively accepted* in some way may find the argument here lacking. It does not impact upon gratitude or associational duties, so those who accept my argument above on either of these grounds would be unconcerned by this criticism.

One response to those unconvinced by gratitude and associational duties is to invoke tacit consent to the state (or acceptance of benefits). We can be more confident that adults were tacitly consenting to stay

<sup>16</sup> Thanks to Michael Blake for this.

<sup>17</sup> Thanks to an anonymous reviewer for pressing this point.

somewhere up until the point where they left. After all, international individuals are clearly people who have left their original state, so they had an opportunity to leave and took it.<sup>18</sup> The question still remains regarding children, who might be considered incapable of consent. Some may be troubled by this. However, for the single-state individual they will pay tax during their productive years to cover the cost of the education and pension of their fellow citizens. International citizens would be doing the same thing for their historical states as well as their present one, who —after all— did not bear the cost of educating them.

## VI. FURTHER CRITICISMS

There are, no doubt, many possible criticisms of the proposal I make here. There will be concerns about practical and political viability. Philosophical anarchists will criticize the moral foundation that people have obligations to states at all.<sup>19</sup> A Cosmopolitan advocate of a global state might argue that all current states are illegitimate, and I will discuss cosmopolitan concerns later. I will now discuss a series of potential criticisms, in no particular order. Discussing these will hopefully clarify the argument and proposal.

### *Criticism 1: Is Time a Suitable Currency?*

Changing focus now to the factors included in the calculation, one concern is to query whether time is a suitable currency. One version of this is to challenge the moral relevance of time entirely. Does my proposal mean time must have some special moral status, which should be acknowledged and justified?<sup>20</sup> Some may consider such status to be questionable, opaque or incoherent. I have mentioned above that I believe time is an underappreciated and important good, and it is a resource of which people have a limited supply. It is an important resource in its own right and is therefore a suitable currency in general.

Fortunately, I do not think it is necessary to get full agreement on that point. The proposal also builds on the idea that time is also a readily measurable proxy for what generates the obligation to pay tax. It is a reason-

<sup>18</sup> Hume's point that that a "poor artizan [sic]" is like a captive because they are unable to leave does not apply to the international citizens to whom my proposal applies (Hume, 1994).

<sup>19</sup> See footnote 12 above.

<sup>20</sup> I thank Alex Sager for this criticism.

able proxy for the benefits received (along with income, which is another factor), for the strength of relationship a person has with various communities, and for the relative costs borne by the state(s) involved. I think that the mix of measures I have proposed generates a sensible proxy, though that does not mean that a better alternative does not exist. Overall, those skeptical of the moral value of time can still count it as a useful proxy.

*Criticism 2: What about Differences in what States Offer?*

However, this then leads to another criticism, which is that time spent in one state is not equivalent to time spent in another. The net benefits someone received when spending a year in one state (G) will not be identical to the net benefits received by spending a year in another state (H). From the opposite perspective, different residents and citizens will provide them with different benefits and costs while they spend time there.

Thinking about students visiting for education, is there not a contractual relationship here, where students are charged fees?<sup>21</sup> A visiting student spending a year receiving state-funded education in G is not providing as much benefit to that state as a student who is paying large fees to a local education provider in H. It is likely that the student in G is also getting more from the state than they would have received in state H. On the other hand, perhaps the private education in state H is of much higher quality, which is why people are willing to pay a lot for it.<sup>22</sup> Whatever the details, the point is that the costs and benefits involved will certainly vary.

This leads to a worry that time is an inadequate proxy for the educational costs and benefits. This could challenge the need for my proposed education time category. I would not rule this out, as the categories I have proposed are suggestions. However, the main reason for including education separately is to counter the focus on income, since time spent in education will not be represented by present income but rather future income. States that educate people who go on to live elsewhere are providing a service to the world.

Moving away from education specifically, the general issue is that some states provide residents with fewer benefits and greater costs compared to others.<sup>23</sup> State G may also provide its citizens with many high-

<sup>21</sup> Indeed, states attempt to attract students to come because these students bring benefits. I thank Stephen Macedo for this point.

<sup>22</sup> This might not be the case where a wealthy state provides excellent publicly funded education.

<sup>23</sup> I thank Enrique Beltran Camacho for this point.

quality public goods and services, which State H does not. Does this sever the link with time such that another measure should be used? I do not think so. The purpose is to determine the relative relationship for each individual after all. This is the relationship that this person has to a particular state, whether or not they would have got more or less from being in another state. However, if a superior currency for this role can be developed and applied then I would happily support that development.

### *Criticism 3: Should Citizenship be Included in such a Calculation?*

A third criticism is that I have not provided any justification to include citizenship within the calculation. If the core of the claim to a share of tax revenue arises because of the benefits that a person receives, and that time is a good proxy for a lot of those benefits, then why not focus solely on time spent (perhaps above some threshold) and ignore other factors such as citizenship, education provision and income.

In response, I would emphasize that citizenship is indeed a benefit that individuals receive, and it is one that they continue to receive even when they live abroad. A citizen living abroad may rarely make use of their citizenship. However, it could be seen to act like an insurance policy—the person's state stands ready to support and welcome them back should the need arise. People purchase insurance in the hope that they will never need it. However, they nevertheless benefit from the insurance. Similarly, people benefit from their citizenship while they hold it, whether they end up receiving direct benefits or not.

Looking at it the other way around, if citizenship is indeed a benefit then shouldn't states acknowledge that their non-citizen residents receive this benefit from another state rather than them?

### *Criticism 4: What about Retirees?*

A further criticism raised has been that retirees move across countries too, but may no longer be earning income and paying tax. Are they therefore to be excluded from this system? Should the calculation cease once people reach a certain age? My immediate response is that I see no reason why retirees should not be counted as having an ongoing relationship with their new state, one that will grow over time. This should not significantly affect their total tax liability, but it will affect how the revenues are split between countries.

Perhaps this will require an effective transfer of resources from their past to their current state. However, this might be appropriate if the

new state incurs costs from their presence. Migrant pensioners will be using the local infrastructure including healthcare provision after all. One difficulty may be about where to attribute any private pension payments that are received. Should these be attributed to the location of the origin of the funds (the past state) or the place where they are received (their new state)? The response here might depend on other rules about taxing pensions and retirees. Furthermore, if the pension is based on post-tax savings then perhaps there is no need to count this as income within the international tax calculation at all.

### *Criticism 5: What about the Global Justice Implications?*

A final set of criticisms relate to the wider issue of global justice. Some cosmopolitans may find this proposal inadequate in various ways. As mentioned above, some might advocate for a global state, to replace the numerous sovereign states currently in place (Cabrera, 2006). My argument in response would be to point out the downsides and dangers of having a single state, a point noted by Kant and many others (Kant, 1991; Rise, 2015). Furthermore, my proposal could be seen as a more modest one, to have a fairer distribution within the current system, which does not stop people advocating for an alternative global political system. My argument is that within the *current* institutional set-up, people's duties to their past states are going unfulfilled. If there were radically different institutions, our duties would no doubt be different.<sup>24</sup> Some would argue on cosmopolitan grounds for a global tax scheme that would redistribute from the wealthy to the less wealthy in a systematic manner.<sup>25</sup> In one way, my proposal here may be considered to render a formal global redistributive system unnecessary since it will largely redistribute from richer to poorer states. However, it would not have the same redistributive impact as such a global system—states with a large diaspora (perhaps such

<sup>24</sup> One question that could arise is whether our duty to set up my proposed institutions would interfere with a duty (which I don't accept), to create a global state. I'm inclined to think that a cosmopolitan (which in a moral sense I am) should find my proposal preferable to the status quo, even if they might prefer some further scheme that includes all individuals and not just international ones.

<sup>25</sup> Though most cosmopolitans I have come across seem to propose slightly less redistributive schemes than this, with a focus on individuals who fall below a threshold rather than on reducing global inequality *per se*, such as Caney, S. (2006); Pogge, T. (2002). Other cosmopolitans may propose a world-state, such as Cabrera, L. (2006). Such a global state would, of course, generate a global tax scheme (or the potential for one), and while a redistributive proposal such as this would be a possibility within a global federal system, other options might become available for a global state.



as the Philippines) will benefit much more from my international tax proposal compared to a global redistributive system. My proposal may not be as effective at solving global poverty.

In response, I would emphasize that while the scheme I propose here would be an alternative to a global redistributive tax scheme, it need not remove all other commitments of aid and support. Nor would it remove existing duties to support states through aid.<sup>26</sup> It should therefore be considered complementary to these commitments.

A related concern is whether the remittances that people voluntarily make to relatives in their home countries are already doing the job I set out here, or perhaps complicates the picture.<sup>27</sup> The world bank has recorded annual global remittance figures in the region of \$540bn in recent years, comparable to the total GNI of Sweden. My initial response is that these remittances are economically important, and they might make the world a less unjust place. There are also various charitable payments which occur across borders. However, they are usually private transfers, not payments to states, albeit they may improve living standards and increase the tax revenue of the receiving states. I would therefore treat such remittance transfers, along with private and governmental aid, and trade, as outside the scope of the calculation I have proposed.

What if some remittances are currently undertaken by people to discharge the a duty of the kind I have invoked here? In that case, I think that my proposal would improve the situation. Such international taxpayers would no longer have to discharge their duty from their net income (their disposable income), it would be done from their gross income, reducing the revenue received by their state of residence (in most cases at least). As a reminder, the aim of the proposal is primarily to *redirect* tax revenues from states in which income is earned and spent towards states which raise and educate workers. The impact on the lives of international citizens should be minimal.<sup>28</sup> It is possible that some migrants may reduce

<sup>26</sup> Even liberals who oppose a global redistributive scheme would accept that there are duties of aid to burdened societies, such as Rawls (1999b). The proposal I make in this paper generates duties that should be accepted by nationalists and others who reject global duties of redistributive justice. I find pluralist internationalism an appealing way of thinking about the issues of global justice, as opposed to a purely cosmopolitan or statist position, see Risse (2015).

<sup>27</sup> I thank an anonymous reviewer for pressing clarification on this point.

<sup>28</sup> An exception to this is that my full proposal also proposes to adjust the total tax payments of people who have moved from high to low-tax states, and to take account of tax rates in the distribution of the resources. The primary aim of this adjustment is to respond to tax havens which abuse the global tax commons, acting as a form of compensation for —but also disincentive to engage in— tax revenue poaching, Avi-Yonah, R. S. (2000), Dietsch, P. (2015).

the value of remittances, or private aid, that they provide if the system I propose were in place.<sup>29</sup> As I have mentioned, any other duties regarding global justice would remain in place, even if the system I propose were enacted. My main argument here is that it is unfair that the single-state individual (Jay) has his duties discharged through his tax revenue, while the international individual (Tanuja) does not. If Tanuja does decide to provide resources to her past state, and perhaps her family as well, she is thereby much worse off than Jay. In addition to this equity argument, there is also the practical argument that a compulsory and organized scheme will be more coordinated than the disaggregated acts of private charity. My overall argument, then, is that it is better to discharge duties through an official scheme than rely on individuals to do this themselves at the cost of their own disposable income. Migrants may or may not provide remittances or donations at the same level as they would without my proposed scheme, but that would be their choice.

Finally, building on the points made in this section, I will admit that the proposal here provides little detail about the types of regimes and states involved. The world is not so simple that there are just two types of regime in the world; good and bad. The picture painted above might imply that there are outlaw regimes that mistreat their citizens, produce refugees, and fail to honor international standards, and that all other regimes are legitimate, just, and supportive of fair and effective global institutions. The “good” states should band together to allow the “bad” states to become good ones, and the scheme here would simply provide transfers between the “good” states. In reality, most states are limited or compromised in one way or another, and there are significant variations between them.

I have assumed that there could be a global bureaucracy, perhaps related to the United Nations, to administer the international tax collection and transfers that I propose. I imagine that the majority of states should be able to participate in this scheme. For the most part it would involve exchanges of information and money, and most of the resources would

<sup>29</sup> I am not confident about predicting the full impacts of the proposal I have made. The impact on remittances might be minimal, for instance if people are seeking to benefit their families rather than their past state and citizens generally. This desire to benefit family members would continue, wherever an individual’s tax revenues are directed. Social scientists have been investigating the motivation for remittances, for instance see Azizi, S. (2017). Perhaps it would result in fewer remittances, thus reducing the expected overall redistributive impact. Again, this is a question for social scientists, and some have been considering this: Abbas, S. A., Selvanathan, E. A., Selvanathan, S. & Bandaralage, J. S. (2021).

come from wealthier nations, who would also therefore primarily support the bureaucracy involved. Outlaw regimes might be excluded entirely from the benefits, though the revenues within this calculation should still be collected and then spent to support the victims of those regimes rather than the perpetrators. Many states will be in more of a grey area in this regard. They might well qualify for inclusion in my proposed redistributive system despite not treating their citizens entirely justly. One hope will be that the revenues provided to the government will help strengthen demands within those states that revenues be well spent (Collier, 2007; Moss, Pettersson & Van de Walle, 2006, pp. 8-18).

## VII. CONCLUSION

In this paper I have argued that international individuals have duties to their past states and societies as well as present ones. The relative relationship that international individuals have with multiple states should be calculated with consideration for residence-time, citizenship-time, education-time and income. These duties should be discharged by present states on behalf of their international residents. This would effectively provide a form of compensation for states that lose out as a result of "brain drain". However, the argument is not directly based on a requirement of compensation from state to state, but rather the requirement that states discharge the moral duties of individual international residents within their borders.

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