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Rejoinder to Pogge and Steiner

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I am grateful to Thom Brooks, Thomas Pogge and Hillel Steiner for this exchange, which I think has made progress in understanding global *geoist* taxation and clarifying our respective proposals. These remarks summarize my view of the main fruits of the discussion. I hope others will take the discussion further and develop more detailed tax proposals to combat poverty and environmental destruction.

Steiner's scheme differs from Pogge's and mine in part because he sets aside issues in non-ideal theory, including feasibility but also because he evaluates various possible consequences of his scheme quite differently. Despite these differences, we have still reached some agreement, as I shall explain. My agreement with Pogge was always greater. In some respects, it has grown through this exchange.

Pogge's reply emphasizes that critics should assess his Dividend in conjunction with other institutional reforms yet to be specified (pp. 336, 338, 345, 348). This was always clear to me. Indeed, my paper begins (p. 308) by introducing the Dividend as merely one *part* of a solution to world poverty, and I assumed the same applies to all the other tax proposals, Steiner's included, which could also avail themselves of this defence. In both cases, however, I think it is preferable to avoid creating problems that other institutional reforms need to counteract. For these complementary reforms may never take place, may come too late, or may not work as expected. It is also important to examine the specific problems tax proposals may create so we can discuss which specific complementary reforms – such as Steiner's pollution vouchers – could reduce the problems identified. I now turn to examine more detailed issues about the tax base and rate, and revenue distribution.

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I. The Tax Base

Steiner

In response to my concern about the environmental impact of his tax, Steiner replies that he agrees that there may be reasons against harming future individuals (either through pollution or depletion), but describes them as *moral* reasons rather than reasons of *justice* (p. 333). Regarding environmental damage harmful to contemporaries, he proposes supplementing his tax with other economic instruments such as "pollution vouchers" (pp. 333–4). This reduces our disagreement to some extent. In effect, with "the value of such vouchers being one of the elements in the computation of what is owed to the Global Fund" (p. 333), it seems that Steiner is also advocating some sort of hybrid use/ownership scheme, which combines *land ownership* taxes with other charges on the *use* of some natural resources.

Pogge overlooks this amendment when he predicts Steiner's plan will cause rapid depletion (p. 337). Depletion will now depend on legal restrictions on extraction or pollution, and the rates land occupiers will have to pay for either, in the form of permits, which will also affect whether there will be high bids.

Its impact on the environment, however, makes Steiner's proposal objectionable for several reasons. First, there is no guarantee that the balance of contrary tendencies (respectively caused by oil ownership taxes and pollution vouchers) will always resolve in favour of appropriate conservation. Second, libertarian owners may consent to living with high levels of pollution. Finally, libertarian owners may introduce restrictions that protect contemporaries, but cause unlimited harms to their descendants, for example, by leaving radioactive time bombs. If Steiner denies our moral duties to protect future generations from such harms because they do not supply reasons of *justice*, his theory is not only inhospitable to conservation but very implausible.

Another problem with Steiner's proposal that Pogge finds "obvious and serious" (p. 336) also affects Pogge's own proposal to tax land but is, fortunately, soluble. The problem concerns the division in rental lots, and the solution is to start with existing land divisions and tax years. Divisions will then evolve with subsequent agreements and transactions.

Pogge's final objection to Steiner is that if "natural resources also include certain (spatially mobile) elements of the biosphere including human germ-line genetic information" as Steiner suggests, "well-endowed people will be compelled to work in higher earning jobs" (p. 337). However, whether taxes "compel" depends on the rate and not just the base; and second, as Steiner's

proposal implies that only those who choose to become the *parents* of well-endowed children will contribute to the Fund, there will be no slavery of the talented nor any possible conflict with self-ownership, which libertarians like Steiner doubtless prefer to avoid.[1]

Pogge

Pogge suggests that my paper presents him "as having a somewhat fetishistic commitment to the principle that the GRD should target only the use of resources" (p. 339), and claims that land "could be subject to the GRD only insofar as it is actively used" (p. 343). His suggestion, however, does not accurately represent my paper. I did report Pogge's statement that "while each people *owns and fully controls* all resources within its national territory"[2] they nevertheless can "be required to share a small part of the value of any resources they *decide to use or sell … if indeed the decision is to use*" their resources.[3] Following other commentators[4] and Pogge´s own practice (pp. 335, 336, 339–42, 344, 349)[5] I referred to his taxing resource use as shorthand, when sketching various views or focusing on other matters. When discussing whether he would endorse land taxes, however, I noted that both Pogge and Steiner employ the terms "occupation" and "exclusion" as well as "use" (p. 314), and I cited (p. 318) the statement of the Dividend that could charitably be interpreted to suggest ownership taxes:

> This idea could be extended to limited resources that are not destroyed through use but merely eroded, worn down, or occupied, such as air and water used for discharging pollutants or land used for farming, ranching or buildings.[6]

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[1] See H. Steiner, *An Essay on Rights* (Oxford and Cambridge MA: Blackwell: 1994), pp. 237-48, 275-80; "Silver Spoons and Golden Genes", *The Genetic Revolution and Human Rights: 1998 Oxford Amnesty Lectures*, ed. J. Burley (Oxford: Oxford University Press, 1999); "Universal Self-Ownership and the Fruits of One's Labour: A Reply to Churchin", *Journal of Political Philosophy* 16, pp. 350-355, and "Sharing Mother Nature's Gifts: A Reply to Quong and Miller", *Journal of Political Philosophy* 19, pp. 110-123.

[2] "An Egalitarian Law of Peoples", *Philosophy and Public Affairs* 23 (1994):195-224, p. 200.

[3] *World Poverty and Human Rights* (Cambridge: Polity Press, 2008, pp. 202-3. See also "An Egalitarian…", p. 200, and "A Global Resources Dividend", *Ethics of Consumption,* ed. D. Crocker and T. Linden, (Totowa, NJ: Rowman and Littlefield, 1999), p. 511.

[4] Steiner, for example, writes that in "Pogge's account, that base is the aggregate value of only *used* resources…Whereas for the Global Fund (and, I think, for Beitz) that base is the aggregate value of owned resources." "Just Taxation and International Redistribution", *Global Justice* ed. I. Shapiro and L. Brilmayer, *NOMOS XLI*, (1999):171-191, p. 183.

[5] WPHR, p. 202, 203, 210, 211, 212, 213, 217, 218.

[6] WPHR, p. 202-3.

This statement might mean that (a) the tax base will include "air and water *used* for discharging pollutants or land *used* for farming, ranching or buildings". At some stretch, it might instead mean that (b) the base will include land that is not occupied by buildings or used for farming or ranching or any other purpose, as well as water or air that is not used to discharge pollutants or for any other purposes, so long as others are excluded from it.

Although the first more literal interpretation fits better with Pogge's statements of the Dividend as a tax on use I advanced the second interpretation (p. 318) because, thus construed, Pogge's view is more plausible and coherent with the Lockean rationale he also employs. Doing so also enabled me to complete my defence of the Dividend against Roger Crisp's and Dale Jamieson's environmental criticisms of Pogge's scheme. Those critics argued that the Dividend focuses on depletion of non-renewable natural resources, an outdated fear which economists have proved unjustified, and is ill-equipped to deal with today's environmental problems which concern renewable natural resources, and the natural systems that maintain them. Besides pointing at the multiple environmental benefits of taxing oil use, I appealed to the ambiguity in the cited phrase to argue that the Dividend may be able to protect the environment more than the critics allowed (pp. 318–20).[7]

My paper, then, rather than making accusations of fetishism or claiming land "could be subject to the GRD only insofar as it is actively used" attempted to address an unclarity in Pogge's position (p. 314–15). It kept the interpretive options open, suggesting the less obvious but most charitable interpretation of the above phrase ("he here recommends taxing 'occupation', which may be the same as ownership" (p. 318)), and noting some advantages of endorsing this interpretation.

Some clarification has been achieved, as Pogge now explicitly endorses my charitable interpretation of his phrase (p. 343), and for the same Lockean and environmental reasons that I provided (at pp. 315 and 318ff). He also endorses my openness to including coasts and even natural harbours in the tax base (p. 342, n. 6).

So the main issue regarding the tax base is now settled. Steiner may use the language of property to describe the use of the atmosphere and other environmental sinks, and Pogge may employ the term "use" to refer to the ownership of unused land, but nothing much turns on this.[8] We converge on the

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[7] "Pogge on Rawls", *The Idea of A Political Liberal,* ed. Victoria Davion and Clark Wolf (Lanham: Rowman and Littlefield, 2000): 90-101, p. 100.

[8] I use the term "ownership" because although one may own something and not exclude anybody from it, this is not the typical case, and here attending to exceptions would be impracticable.

permissibility of taxing both use and ownership in the normal sense of these terms, and thus allow what I called a hybrid base. Moreover, Pogge and I agree on what could in principle be eventually part of the base as well as on the importance and convenience of starting with oil use (pp. 317, 325).

Some readers may now wonder how to reconcile Pogge's endorsement of occupation taxes with his claim that "each people owns and fully controls all resources within its national territory",[9] and with his remarks about sovereignty and hard-earned territorial rights (p. 339).[10] They may also puzzle about the claim that countries with oil and other limited resources will "retain full control over whether and how fast to extract these resources" (p. 339) and "may use unlimited amounts" (p. 341) with his plan to "adjust the various Dividend rates to achieve the desired conservation effects … exactly … [as with] quotas" (p. 342).

One possibility would be to withdraw the remarks about sovereignty. They are inessential to a defence of the Dividend and do not fit well with its justification on grounds of the unfairness of uncompensated exclusion and the unjust, violent, and arbitrary ways in which borders have been drawn.[11] Another possibility is to understand these remarks as "pragmatic" (p. 342), defeasible considerations to be balanced against the demands of justice in some unspecified way. A final option I mentioned (p. 317) involves claiming that modest, or at least non-prohibitively expensive, taxes are consistent with freedom to use or extract a resource unlimitedly, and that ownership taxes actually express the ownership status an individual has over her possessions. To be sure, one may insist that even *deterrence* taxes that rise until they *ensure* resource use or extraction stops before some limit still in some sense permits freely using and extracting unlimitedly. Going so far, however, will be very controversial. Many theorists, including the libertarians Pogge intends to persuade, will deny that taxes – and other costs – that rise as much as effective deterrence requires are consistent with owners preserving "full control".

Pogge's statements rejecting ownership taxes and descriptions of the Dividend as taxing only extraction[12] also require qualification to accommodate

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The same applies to the legitimacy of taxing "extraction", despite the fact that in principle one may extract something and neither use it, nor exclude others from it.

[9] "An Egalitarian Law of Peoples", *Philosophy and Public Affairs* 23 (1994):195-224, p. 200.

[10] At p. 339 Pogge writes: "the less developed countries had to fight hard for the right to control the natural resources within their territorial jurisdictions, and their attainment of this right (at least *de jure*) was a prominent victory in their emergence from the colonial yoke. Reversing this victory, which both UN human rights covenants have enshrined in their respective first Articles, is politically unrealistic and also unnecessary …"

[11] WPHR, pp. 205ff.

[12] WPHR, pp. 201, 202, 210, 211, 213 and 217, and here at pp. 339 and 340).

taxes on territorial occupation. One possible qualification would be to advocate taxing the *use* of depletables and the *ownership* of renewables. Conservation, however, defies such simplistic rules. Even in the case of fossil fuels, we may worry about those fuels precisely because they are nowhere near depletion, and we may not want to tax gas, for example, to allow a faster reduction on the use of even more pernicious coal and oil. For this reason, my paper avoided rigid rules, and recommended being open to taxing use or ownership depending on the consequences of the decision for poverty and conservation (pp. 319–20, 327).

Pogge initially reports my view correctly as being "open to" (p. 339) either option depending on the case, but later (pp. 339–40) misattributes to me a proposal to tax countries for the fossil fuels they leave undisturbed inside the earth, thus spurring their rapid depletion and pollution. This interpretation is contrary to the spirit of my paper and my emphasis on consequences, and conservation, as well as against my explicit statements. I wrote that we should be "open to taxing either use or ownership, as each has different consequences depending on the resource under consideration" (p. 320), and that we should consider "including use or ownership, depending on the likely impact that this will then have on our two policy objectives [reducing pollution and poverty]" (p. 327). In fact, the paper even states that we should revise the tax base depending on its environmental impact, even in the event that we managed to achieve our initial environmental policy objective without reaching our poverty objective (p. 327), and insists that we should update the tax regularly in view of its impact in promoting sustainability (pp. 320, 323).

Had I proposed levying ownership taxes so unreflectively and indiscriminately, there would have been no point in my explaining at such length the distinct consequences of taxing use or ownership of different resources, nor would I have referred distinctively to "oil taxes" (pp. 308, 316–18, 327) on one hand and "land taxes" on the other (pp. 318–21, 325–26). In fact, my main argument begins with the very assumption that ownership taxes are likely to threaten conservation (p. 317). It then proceeds to explain how, less obviously but more accurately, ownership taxes on *some* resources – such as unused agricultural land, sea access, and clean energy sources – can, unlike taxes on oil and uranium, become the allies of conservation rather than its enemies (pp. 315, 318–19, 325–26).

Tax evasion and disaster avoidance

I stress the previous point as Pogge relies on misconstruing my proposal as a tax on unextracted oil to reject two of three considerations (pp. 340–41) my

paper mentions in support of remaining open to occupation taxes, and thus in support of what is now Pogge's explicit view. Given Pogge's critical comments on them, however, it is worth clarifying these considerations.

Although neither of us affirms either tax, Pogge compares an *extraction only tax* (p. 340) with a *non-extraction tax* on the mere ownership of depletable resources still lying underground. He argues that calculating what is extracted is easier than calculating what remains unextracted. This may be so but it does not affect Pogge's proposal or mine since neither involves taxing underground deposits. If we focus instead on the tax base we both explicitly endorse, it is clear that it would be easier for a state to under-report domestic use of its domestic oil or coal than to deny the possession of the large, fertile and coastal territory it occupies. So, including elements of the latter in the base could diminish the ability to cheat of resource rich states. This was my first consideration.

My second consideration concerns Steiner's remarks that land prices are high in the metropolises of the most developed countries, and low in poor parts of the world (p. 331) giving land taxes great potential to advance global justice. In fact, introducing a land component in the tax base could even balance to some extent the fact that whilst some states industrialized earlier, consuming large amounts of resources, unhindered by any tax, others will do so burdened by taxes and in competition with those using more efficient technologies.

Pogge describes this observation as "broadly correct" but argues that "it would make much more sense to create a separate one-off mechanism that would, within a few years, adjust once and for all the differential benefits national populations derive from pre-GRD pollution and natural-resource use" (p. 349). Such a mechanism, however, is probably infeasible as well as unlikely to cease to be justifiable because of a small oil tax. On the other hand, since Pogge is already favourable to land taxes my point being "broadly correct" does not require any change in the Dividend. Pogge worries that a corrective mechanism should not operate "in perpetuity" but the worry does not apply to my proposal since it recommends that the tax base be regularly revised (pp. 320, 323).

My final supporting consideration was that since a broader tax base spreads the bets and lowers the risks, the parties in Rawls's original position are more likely to select it. Pogge says that this argument is "essentially sound" but that compensation for the greater costs an extraction-only tax would impose on the least fortunate could occur later at the distribution phase. I agree about this possibility but also think that risk-avoiding agents will have reason not to rely on this possibility, because of the greater uncertainty and indeterminacy that

surrounds the distributive phase of the Dividend. In spreading the bets, a broader base also leaves us in a better position to respond to charges of unfairness based on the possibility that a narrow base might place unequal burdens on two equally poor (or wealthy) countries that depend on mining or farming to varying degrees.

Unlike Pogge, then, I persist in thinking that there are some additional considerations supporting the mixed tax base we both affirm.

II. The Tax Rate

Steiner

As Steiner rightly observes, my concern that his proposal is environmentally destructive and socially disruptive stems partly from his chosen tax base, and partly from his chosen rate (p. 332). Besides introducing environmental quotas, Steiner maintains his position in both respects. He also rejects my suggestion that the possibility of taxing use as well as ownership offers greater revenue-raising potential than taxing only ownership. Steiner argues that his own proposal is revenue-maximizing since it taxes resources at the highest price that bidders are willing to pay to become their owners in a global auction. (p. 333). Steiner's argument here regarding the optimal tax *base* depends on the adoption of the highest *rate* and so does not apply to the moderate rates Pogge and I advocate.

Pogge

Pogge objects to two proposals he misattributes to me, states that I favour one over the other despite my never mentioning either of them, and describes as foolish some complaints my paper never voiced (pp. 344–45). However, Pogge does not challenge the view I stated, and so when it is reported accurately perhaps little disagreement remains. For the sake of clarification, then, let me remind readers of the view my paper advanced.

Having noted the regressive impact that flat taxes may produce in conditions of extreme inequality, I observed that states often take measures to soften the impact on consumers of global price increases for resources, such as oil. For this reason, whether global resource taxes have a net regressive impact therefore depends "not only on global decisions but also on each government's reactions". I added that "various measures…can be taken domestically to modify the impact of the tax, should the Dividend be opposed for this reason"

(p. 324). For example, the government of a country where only the rich fly may raise its international geoist dues through aviation taxes that lack a regressive impact. I also pointed out that "since what ultimately matters is the aggregate effect of all tax-and-transfer schemes, there might be several methods for eliminating the Dividend's regressive character" (p. 325). As information about the net effect would have to be gathered at the time of introduction, I concluded that all we needed to agree at this point was that reducing regressivity was desirable. The conclusion is important because of the difference between (i) deeming inequality or regressivity just or irrelevant and (ii) accepting only the inequality or regressivity that is ineliminable because without it the worst off would be even worse off.

Pogge's position regarding regressivity is not easy to ascertain. He claims it is foolish to complain about regressivity in public transport or utilities[13] when "there is a reasonable distribution of income and wealth" (p. 345), but he does not say if it is foolish in the relevant circumstances for which the Dividend was proposed. He then denies the impact will be regressive if we take revenue distribution into account, which is, as I noted, the way to determine the impact of a tax reform. Pogge then qualifies this claim (p. 347), admitting that redistribution may not reach individuals who are in remote locations, under tyrannical or corrupt regimes, or who are poor rather than extremely poor.

Pogge's solution to the regressivity problem then is to reduce the payments made exclusively to the poor and spend the funds on incentives for technical innovations and other public goods (p. 347). If those innovations take place, and individuals unreachable via transfer payments still benefit on balance by innovations and public goods, then we have an answer to the problem of the Dividend making some poor people worse off than before. It might remain the case, however, that those individuals have made a disproportionately large contribution to public goods production. Those groups may sometimes particularly benefit from these goods but we cannot take for granted such correlation will obtain.

Market rates

Pogge's reply raises an important issue concerning the employment of market rates. He writes that "While I am open to extending the GRD to land … I believe that the rate of the levy should be based on the unimproved quality

[13] Incidentally, it is not foolish to grant transport discounts to students or the unemployed, or, as some countries do, charge for utilities in excess of a minimum.

of the land – perhaps exempting unusable lands such as deserts, rockface, steep inclines, extreme altitudes or temperatures and inaccessible locations – rather than its market value" (p. 348).

If this means that we should employ market rates but may sometimes have reasons to diverge from them we do not disagree. As I had explained, whilst Steiner's taxes will correspond to the highest rental market value of unimproved land and make no exceptions, the Share would employ only modest rates, be guided by feasibility considerations and the consequences of taxation, and make exceptions, for example, for wilderness areas that indigenous peoples occupy (p. 327, n. 56). However, we disagree if, as it appears, Pogge means the tax rate should be based on "the unimproved *quality* of the land … rather than its market value".

Pogge advances two arguments for this conclusion. One argument is that taxes on natural resources should be levied on natural resources and not labour. Nobody disagrees. We can only tax "the value of unimproved land", or we would not be advocating what I described as geoist taxation. Pogge misdescribes me as supporting a tax on the full value of real estate (including monuments, wells, and so on) (p. 348) although I never advanced such a proposal. He also objects to Steiner because of his employment of market rates. Both the Fund and the Share, however, tax only the value of the unimproved land. That value can, of course, be positively or negatively affected by what somebody has done in a nearby area. But this is what economists call a *pecuniary externality* (as I note at p. 316, n. 29) and the tax base remains the value of unimproved land.

Pogge's other argument against market rates draws on a comparison between Namibia and Bangladesh (pp. 348–49). Pogge objects that if one of the reasons for lower land taxes is lacking sought-after territories, and one of the reasons for land being less sought-after is a lower population density, then states will have some incentive to contain population growth, and one of the ways in which they could do so is by restricting immigration in ways harmful to the poor. This connection, however, is very indirect and easy to block. First, land tends to be cheap when it is arid which in turn typically explains low population densities. In Bangladesh, land is so fertile that additional farm hands have continued to add to its domestic product even after high densities were reached. In Namibia, by contrast, soils are fragile and unproductive, and most inhabitants live below the poverty line. Namibia will have to pay geoist taxes because its main source of wealth is mining, uranium included. But it seems only fair that its land taxes should be lower than those in Bangladesh. Immigrants do not normally want to go to places like Namibia, but if they did, they would bring with them their entitlement to a share in the value of

global resources.[14] If this was not enough to incentivize their acceptance, we might grant additional allowances to countries for accepting displaced populations. It is the creation rather than relocation of humans that poses the least escapable problem, and we certainly do not want to encourage others to emulate Bangladesh. The concept of a disproportionate share of planetary resources, which justifies geoist taxation, is a per capita concept, and it would be disastrous if countries could increase their fair share through population growth.[15]

I thus remain unconvinced that we should disregard market prices. To "Fix the quality of all usable land once and for all" (p. 348, n. 13) will be to impose a very unfamiliar and poorly defined system which will be unfair under climate change, which people can contest as unpredictable and arbitrary, and which will be unable to measure opportunity costs to others – for Pogge has not offered any method to determine the value that oil or diamonds have for others independently of their willingness to pay for them. The cold, rocky areas with steep slopes Pogge wants to exempt (p. 348) may, for example, be pricey sites due to their location or their potential as profitable skiing resorts.

III. Revenue Distribution

Steiner

Steiner's approach to distribution has always been clear: equal cash payments for all individuals. As I noted, this option has important advantages, and could bring great improvements for the poor if it was feasible to levy taxes as high as those Steinerian justice requires. If the revenue we can realistically hope to raise is much smaller, however, targeting it towards the poor is more likely to have the greatest impact on them.

Pogge

Pogge's approach to revenue distribution, by contrast, was less clear than Steiner's position. Insofar as it involved a principle of distribution, it appeared to me to be the principle of sufficiency. This was the only type of principle

[14] Economies that depend on extraction, unlike those that depend on agriculture and manufacture, lose per capita income if the population grows. This factor, rather than a desire to keep land prices low, can largely explain, for example, the Emirates' immigration policies.

[15] One possibility is to fix per capita shares when the tax is introduced, and maintain them for long periods.

mentioned in the text, for example, by Pogge's references to distributing tax revenue to meet "the aggregate consumption shortfall" of all the people below the severe poverty line.[16] Since, as Pogge's reply puts it, the sufficiency principle requires that we have "the greatest possible effect on … the aggregate shortfall from the threshold" (p. 350) it is unsurprising that I noted that his view "suggests" (p. 321) a sufficientarian rather than egalitarian or prioritarian principle.

Pogge has now clarified his approach in at least two respects. He first states that he never proposed sufficiency as a rule favouring transfer *payments* directly to individuals below some critical threshold, and suggests that I misattributed such a position to him (p. 350). It is is possible to read the sentence to which he appeals in this way although doing so would have been contrary to my intentions. When I contrast Pogge's and Steiner's views on distribution, I attribute monetary payments to individuals only to Steiner (p. 322). More importantly, nothing turns on this, as none of my objections to sufficiency rely on treating it as a rule allocating direct transfers rather than a principle favouring the promotion of certain outcomes. Moreover, Pogge does not challenge my view that outcomes that minimize insufficiency are not always better than outcomes favoured by a rival prioritarian principle.

Pogge's second clarification is more significant. He explains that he did not mean to advocate the principle of sufficiency and instead intended the distribution of the Dividend to be ecumenical in the sense that the outcome could be regarded as an improvement "relative to the status quo" (p. 350) from a prioritarian, egalitarian or sufficientarian perspective.

Thus stated, Pogge's ecumenical distributive requirement provides severely incomplete guidance. In a world like ours where the status quo is appallingly bad it can be satisfied in very many ways; for example, by distributing revenue equally, as Steiner and James Hansen propose,[17] or by investing the whole revenue in incentivizing innovation. In fact, the Dividend could result in an improvement in the status quo even if much of the revenue was simply wasted.

This incompleteness is unsatisfactory for at least two reasons. First, contributors normally expect to hear a good deal about how a proposed scheme will deploy their tax payments, or donations. A tax-and-transfer scheme where only the first element is determinately stated is unlikely to provide the reassurance necessary to gain widespread support. Our chances of building support are therefore greater if we can offer a more specific proposal. One such possibility involves starting with an extreme poverty line and then departing in a

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[16] WPHR, p. 211.

[17] *Storms of My Grandchildren* (London: Bloomsbury, 2009), pp. 209-222.

prioritarian direction, taking into account how much we can benefit individuals as well as the number and level of deprivation of the beneficiaries.

Second, incompleteness is unsatisfactory when a scheme's proponents answer different potential objections by appeal to the effects of distribution. One possible distribution may provide the best answer to a concern regarding the very poor in the original position, another to a concern with regressive impacts on other income groups, and so on, so a commitment to a particular distribution is necessary to respond to these different concerns.

Given these problems, Pogge has good reasons to supplement his ecumenical requirement with a more specific proposal like the prioritarian principle that I recommended. The Dividend would then avoid the problems generated by an indeterminate distribution. Moreover, since a prioritarian distribution is so likely to constitute an improvement on the status quo recognizable from egalitarian, sufficientarian and even utilitarian perspectives, the refinement would still have the ecumenical appeal Pogge favours.

I thus agree with Pogge about the absence of irreconcilable differences between our positions (p. 351). It goes without saying that any remaining differences between us pale before the massive difference between supporting and opposing a global tax on natural resources to combat the twin evils of global poverty and climate change.[18]

[18] I am grateful to Thomas Pogge and Andrew Williams for helpful comments on various versions of this rejoinder and to Hillel Steiner for discussion of several aspects of his view.