

### **For progressive taxes according to each person's resources**

While income tax is progressive, the taxes paid by the French are not. Whether one is rich or poor, for example, the amount of VAT or fuel taxes is the same. While it is understandable that the price of a product before tax is the same for everyone, tax justice requires that the amount of taxes levied on behalf of the State or associated bodies be different according to each person's resources. The French tax system, where the share of indirect taxation is more than double that of direct taxation, is profoundly unfair.

It is necessary to constitutionalize the principle: "**everyone contributes to the common expenses according to their resources**". Thus, all taxes, duties and various fiscal or social contributions should, under penalty of unconstitutionality, be progressive according to each person's resources, according to each person's wealth.

At a time when our society is capable of manufacturing the most sophisticated weapons, at a time when our scientists, mathematicians and experts of all kinds are capable of the most advanced research, wouldn't we be capable of developing a secure, tamper-proof electronic chip in which would be stored a **Personal Contribution Index**, updated each year, which would be used to calculate prices including all taxes? Wouldn't we be able to create the terminals that at highway tolls, gas station and store checkouts, would be able to read the bank card containing the Personal Contribution Index and instantly calculate the fair and individualized price to be paid?

Each year Parliament would adopt the applicable degressivity/progressivity scale and the "neutral" resource threshold to which it applies.

Taxes and various contributions would be the same for everyone and everyone would have to pay them. The amounts would be different according to the resources of each one, according to the Personal Contribution Index that would have been calculated by the General Directorate of Tax Services. This is the real Equality Revolution.

It is time to build a fairer, more supportive tax system.

#### **François MAITIA**

Former Vice-President of the Aquitaine Regional  
Council Former General Councillor of Saint Jean Pied  
de Port Former Mayor of ISPOURE