

Henry George Tract Society
Endwell, N. Y.

Tract No. 49

No Taxes

On Labor

or the products of
labor. Government
revenue to be paid

by holders of special privileges in terms of rent.

By HENRY GEORGE

While the single-tax . . . must take the products of labor—for it is only in the products of labor, or their representatives, that taxes can be paid—it does not take from the laborer. It only takes that part of the products of labor which the laborer cannot retain, and which if not taken in taxes will go to the land-owners.

Approaching the matter in this way the question may suggest itself, "Ought not the whole product of labor go to the laborer?" The answer is, No; the whole product of labor ought to go to the laborer only where the natural opportunity which he uses is such as any other laborer can get. Where the opportunity of which he is accorded the use is a superior one, then in order to secure equality he should contribute for the use and benefit of all an amount equivalent to the superiority of the oppor-

tunity which he is permitted to use.

Or to put the matter in another way, Labor is the producer of wealth (or labor products) only in the sense of being the active and human factor. Labor cannot produce without having something to produce from. That something consists of the material and forces of nature, the passive or responsive factor in producing, which are all comprehended under the term land. . . .

This is what the Single-Tax does. It would not fall at all on those who were using only land of no special advantage. Such land would have no value, and consequently would be liable to no tax. It would only fall on those who were holding peculiarly valuable land, and on them, not in proportion to their labor, not in proportion to what they did, but in proportion to the special value of the opportunity they held, and from which they, therefore, kept out others—for it is this value of opportunity which gives a value to land irrespective of improvements.

— "The Standard," Jan. 1, 1890

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NOTE—It is well to inform the reader of the foregoing article that

Mr. George uses his words in the pure scientific, politico-economic sense. He always has in mind that a human being is considered in political economy as a tri-une person. Thus he may be a laborer, or a land-holder, or a capitalist. Or he might be a combination of any two or three of these. He might be a worker (laborer) who owned some capital and thus would be a laborer-capitalist. If he also owned some land he would be a laborer-capitalist-landowner. Or he might be a capitalist-landowner and not do any labor. There have been rich people who were insane and could do no work. He might be solely a laborer or solely a capitalist, or solely a land-owner. When Mr. George speaks of a laborer he always means AS laborer; and capitalist AS capitalist; and land-owner AS land-owner. Thus as a worker (or laborer using brain or brawn) a person receives wages; a capitalist as such receives interest; a land-owner as such receives land-rent.

In Logic, the science of thinking (see Whately's ELEMENTS OF LOGIC, bk. 2, ch. 5, §5) landlord, laborer and capitalist are called "individuals". For, to quote Whately, "An Individual is so

called because it is capable of Logical Division; which is a metaphorical expression, to signify 'the distinct (i.e. separate) enumeration of several things signified by one common name.'"

In the first paragraph of George's article we read: "It (single-tax) only takes that part of the products of labor which the laborer CANNOT retain, and which if not taken in taxes will go to the land-owners."

As a laborer a man can no more receive rent than he can jump to the moon. A worker can receive only wages. If he receives rent it is AS a land-owner. The same with capital. This is called a "logical necessity". For a worker to receive rent is a "logical impossibility". A farmer is often a landlord-laborer-capitalist. He is then a person who is three logical individuals.

The "Common-term" Wealth (or labor products) in political economy is a term which has three individuals. When Robinson Crusoe first landed on the island all that he produced (i.e. wealth) was the "individual", wages. Later when he obtained some capital from the wreck the wealth he produced became the two logical individuals, wages and interest. There was no rent individual. On an island like Manhattan the wealth produced thereon is divided, of logical necessity, into the three individuals, rent, wages and interest.—C. LEBARON GOELLER.