

NOTE:

This is an early version of a manuscript that was eventually published as

Michael W. Howard and Karl Widerquist, 2012. "Why Link Basic Income to Resource Taxation?" in *Alaska's Permanent Fund Dividend: Examining its Suitability as a Model*, Karl Widerquist and Michael W. Howard (eds.) New York: Palgrave Macmillan, pp. 205-220

If you would like to cite or quote it, please refer to the published version

Why Link Basic Income to Resource Taxation?

Michael W. Howard and Karl Widerquist¹

As the chapters in part II make clear, a resource-financed basic income (or stakeholder grant) along the lines of the Alaska model can be defended on the basis of a variety of principles: liberal egalitarian (Zelleke; Griffin), left-libertarian (Carter), and civic republican (De Wispelaere and Casassas). However, some of the authors are also skeptical about various aspects of the Alaska model, especially Zelleke, De Wispelaere and Casassas, and Winter. Resource taxation is most closely associated with left-libertarianism, and not all theories of justice imply that resource taxation is the preferred method of funding a basic income. But there are, nonetheless, reasons from each perspective covered in this book, and perhaps other perspectives as well, to support the combination found in the Alaska model.

In this chapter we discuss the compatibility of the Alaska model with several theories of justice, including left-libertarianism, liberal egalitarianism, and civic republicanism, and by doing so, we respond to many concerns of the authors in part II. We then discuss Stephen Winter's moral objection to the Alaska model. Although the Alaska model is most easily seen as a left-libertarian policy, we argue that it is consistent with many other theories of justice.

1. LEFT-LIBERTARIANISM (AND RIGHT-LIBERTARIANISM)

The left-libertarian perspective offers the most natural fit between a basic income and resource taxation. Left-libertarianism is today usually defined in relation to right-libertarianism, but it is not accurate to describe it as an outgrowth of right-libertarianism.²

Both left- and right-libertarians accept a principle of self-ownership. The idea roughly is that all people own themselves, including their labor, and by extension the fruits of their labor. Commitment to this principle can place taxation of the fruits of each individual's labor in question. Left- and right-libertarians differ on ownership of natural resources and the things we make out of them. While left-libertarians believe that no one has any more right of access to natural resources than others, right-libertarians consider the earth and the bounty of nature to be initially unowned and up for grabs, and, therefore, that private property holders have rights to the Earth that others lack. They have no commitment to equal distribution of natural resources. A natural right to property gives rise to objections, from right-libertarians, to any taxation at all, or at least to any taxation beyond that required to sustain a minimal state, devoted solely to the protection of natural rights.³ Some right-libertarians would object to any special taxation of oil drilling, arguing that full ownership of the oil belongs solely to the companies that drill for it. However, although right-libertarians are critical of redistribution in general, many prominent right-libertarians have argued that basic income is the one form of redistribution they can support.⁴ Right-libertarians might favor a basic income for pragmatic reasons or as the fulfillment of the "Lockean proviso": the responsibility required by most right-libertarian property theories that appropriators leave "enough and as good" for others.⁵

Because left-libertarians believe that no one has any more right to natural resources than anyone else, any privatization of the commons carries with it the obligation to compensate others for the loss of equal access to resources. Thus, most left-libertarians strongly favor resource-based taxation, and some libertarians believe that resources are the only legitimate tax base (other forms of taxation being a potential infringement of self-ownership).⁶ Some left-libertarians base their beliefs about resource taxation directly on the assumption of common ownership of natural resources, but as Ian Carter (chapter 9 in this volume) shows, one can make a case for equal access to resources (and therefore, a significant resource dividend) even without the common ownership assumption. Resource-based taxation could yield significant revenue if it includes not only oil but also land, the atmosphere, accumulated social wealth, and so on.⁷ Some left-libertarians also believe that a resource dividend (a resource-financed basic income) is a good way to ensure equality of resources. Thus the Alaska Fund and Dividend are a small-scale embodiment of left-libertarian

ideals.

2. LIBERAL EGALITARIANISM

Some critics of right- and left-libertarianism reject the concept of self-ownership altogether; one reason is that the associated doctrine of property appears to entail that mothers would own their children.⁸ Others question whether self-ownership entails a right-libertarian doctrine of property rights.⁹ Conceding that freedom is fundamentally important, liberal egalitarians distinguish the most important liberties—of speech, press, religion, association, and political liberties—from unlimited property rights. They argue that it is sufficient that there be some secure rights to personal property to guarantee that individuals will be able to pursue their ends and develop their personalities without interference.¹⁰ But there need not be historically based constraints on the distribution of property that preclude taxation and redistribution to bring about greater equality. Rather, if each person deserves equal respect and concern, furthering each person's opportunities by insuring to each a fair share of resources, even if this means taxing the more fortunate, will enhance freedom more than it will formal rights, which does nothing to constrain inequality of wealth and power.¹¹ Other liberal egalitarians note that property rights themselves only exist because of a legal framework that makes the rights and their enforcement possible. Such a framework is not possible without taxation. So one cannot coherently object to taxation in the name of prior property rights, which would not exist without such taxation.¹²

From this perspective, the proper object of evaluation is the totality of taxation plus government expenditures, and also the way this totality affects each person, often with a particular concern for the worse off.¹³ While there is considerable debate among liberal egalitarians about whether the condition of each, and especially the worse off, should be measured in terms of income, welfare, opportunity for welfare, or resources, all (including also utilitarians) can agree that a just society will place a high priority on the elimination of poverty.¹⁴ Thus, all would be willing to support a much wider range of legitimate taxation than would be permitted by either right- or left-libertarians.

Applying this to the Alaska model, not all liberal egalitarians support basic income. Some argue as a matter of principle that everyone should get a basic income at the highest sustainable level. But others think that reciprocity among equal citizens justifies a requirement to work in exchange for income. Such a work requirement would be compatible with a minimum income floor, but even this might be fleshed out with conditions and means tests, or tied to work through wage subsidies.¹⁵ But others criticize these conditions and means tests for a variety of principled and pragmatic reasons.¹⁶

There is even less agreement among liberal egalitarians about any particular funding source for a minimum income, whether it be a basic income, a negative income tax, or the more traditional minimum guarantees of a welfare state. The main point is that there is no particular preference for resource taxation, and there is opposition to limiting taxation to resources for self-ownership reasons.¹⁷ By the same token, there is no particular reason to oppose resource taxation in principle. Liberal egalitarians can welcome a dividend funded from resource taxation when it is progressive in its effects.¹⁸ If a resource dividend is taxable and combined with income taxation, it has the advantage of being universal and no less progressive than benefits targeted to the worse off. As a step toward a full basic income or a substantial citizen's stake, a partial dividend funded from resource taxation can also be welcomed by a liberal egalitarian.

Almaz Zelleke's criticism of the connection between the Alaska model and basic income is liberal egalitarian insofar as she sees poverty elimination or alleviation and reduction of inequality as essential purposes of basic income. The PFD shares three features in common with the definition of a basic income employed by the Basic Income Earth Network (BIEN): it is unconditional, paid to individuals, and not means-tested. But, she argues, it is not a "minimum income guarantee" since it fluctuates in amount and is not in any case at a level sufficient for basic needs.

Moreover, Zelleke argues that the framers of the PFD intended neither to establish a basic income nor to eradicate poverty. Its goal was rather an equal sharing of common wealth, regardless of effects on poverty or inequality. Her worry is that this history and conceptualization of a resource dividend will make it difficult to introduce a basic income oriented toward greater equality and less poverty. Many of the people who would support a resource dividend would not support a basic income.

Zelleke's first concern could be addressed within the Alaska model itself by raising the level of the PFD. This is feasible on the basis of resource taxation in Alaska because oil is virtually the only one of Alaska's resources that supports the fund, oil taxes are low in Alaska by world standards, and only 11.4 percent of Alaska's oil revenue is normally directed to the APF. A much larger dividend is possible, possibly enough

for a full, nonfluctuating basic income, sufficient to meet individuals' basic needs.¹⁹ If not, then the question is whether there would be any inherent problem in supplementing the dividend with tax revenue from other sources.

Even a small and variable dividend helps alleviate poverty. Although liberal egalitarians who favor basic income would usually like to see a full basic income, a partial basic income is better than none. Practical politics seldom produce results very close to theorists' visions. The Earned Income Tax Credit surely helps the working poor, even though low-wage employers capture some of its benefits and even though we would like to see a larger, more broadly based, refundable tax credit.

We question Zelleke's inference that whether the PFD is a partial basic income at all depends on whether those who created the PFD intended to create a partial basic income. Sometimes, intentions matter to definitions. If someone sticks a knife in your heart because he wants you to die, you have been murdered. But if that person did that action because he sincerely believed it to be a bizarre form of acupuncture that would improve your health, you have not been murdered, even though you were killed for a very bad reason. Intentions are part of the definition of murder.

There are other times when intentions don't matter. Suppose you have a blockage in your throat and will suffocate unless someone surgically installs a breathing tube in your trachea. If someone does so, they have performed a tracheotomy. It does not matter whether they did so because they intended to bypass the blockage in your throat or because they thought it was a bizarre form of acupuncture. Intentions are not part of the definition of tracheotomy. While we agree that the intentions of those who created and continue to support the PFD are an important part of the story of its genesis and popularity, we prefer to define "basic income," like "tracheotomy," as separate from the intentions of those who produce or receive it. Then it is easier to explore the relationship between basic income, minimally defined, and the various intentions agents may have in favoring or opposing it.

The deeper question about intentions is whether the intentions that brought about and continue to maintain Alaska's resource dividend are compatible with the goal of moving toward a full basic income. The belief that they are incompatible is unproven at best. Perhaps many Alaskans would not favor a full basic income, in theory, for the reasons most speakers give at BIEN or USBIG conferences; but if they favor the PFD, they do favor at least a partial, irregular basic income by whatever name and for whatever reasons. If they would like the dividend to be more stable and if they would prefer a larger dividend, they prefer moving in the direction of a full, nonfluctuating basic income. If they believe that everyone should receive a cash dividend for their share of ownership of Alaska's resources, they believe that all people, rich and poor alike, should receive a small income without any means test or work requirement. Certainly the ability of a resource dividend to have wider political appeal than more standard models of basic income is an advantage rather than a disadvantage.

Alaska's Governor Hammond, without whom there would not be a PFD, was partly motivated by concern for rural poverty, so liberal egalitarian concerns were not entirely out of the equation. Moreover, he was opposed to the abolition of the income tax, so there is no necessary link between supporting a resource dividend like the PFD and eliminating progressive taxation.²⁰ Still, granting that most Alaskans see the PFD as an equal share of a commonly owned resource, and are indifferent to inequality and poverty, a policy can mean different things to different supporters (and opponents). It can be introduced for one set of reasons, but become the basis for expansion for entirely different reasons. For example, a primary motivation for instituting the PFD was to preserve the APF, but over time the APF has come to be valued as the basis for the PFD. What was a means has become an end.²¹ By legitimizing an income stream that is universal and unconditional, the PFD could be linked in other contexts with an approach to poverty and inequality that includes basic income.²²

The irregularity of the dividend is a concern not only for guaranteeing a minimum income but also for other purposes. But variability is not inherent in a resource-financed basic income. The PFD is already designed to even out some of the fluctuation resulting from the ups and downs in the stock market, the amount of the dividend in a given year being based on the fund performance over the previous 5 years. This strategy has proven to be only a small protection from fluctuations. Lewis proposes a strategy to reduce the variability of the fund by using the positive square root of inflation-adjusted PFD values.²³ The APFC has considered a strategy to reduce the variability of the dividend by distributing a fixed percentage of the fund's market value each year.²⁴

3. COMMUNITARIANISM AND CIVIC REPUBLICANISM

Communitarian critics of Rawls and other liberal egalitarians thought that modern liberalism, including its egalitarian versions, failed to recognize the value of community, representing it as a mere aggregate or a contract between self-sufficient, “unencumbered” individuals, and that justice is relative to the traditions and practices of particular political communities.²⁵ But communitarians were criticized, in turn, for neglecting safeguards for individual freedom that are among the achievements of liberalism, and romanticizing traditional communities that have oppressed women and minorities.

Civic republicanism, compared with right-libertarianism, is a kind of egalitarian political philosophy, but it has important differences from liberal egalitarianism. Contemporary republicanism emerged, in part, as a reaction to liberal egalitarianism and communitarianism.²⁶ Civic republicanism is grounded in regard for the freedom of each individual, but emphasizes the interconnectedness of each person with the social whole—it is “an irreducibly social theory of freedom” (Casassas and De Wispelaere, chapter 12 in this volume). Civic republicans recognize political participation as an important constituent of each person’s freedom, and they are more concerned with freedom from domination, secured by the equal status of each person, than with freedom to consume or expend resources. Thus civic republicans might seem less egalitarian than liberal egalitarians in not insisting on the maximization of a minimum (of welfare, or income, or opportunity) for the worse off, so long as each has enough to be independent and free of domination. However, civic republicans might seem more egalitarian than liberal egalitarians in requiring a more equal distribution of power (hence the concern with economic ceilings, absent in Rawls’s theory of justice, in addition to economic floors). Civic republicanism may also appear illiberal to the extent that it requires duties of each citizen to insure full participation, such as a duty to vote.²⁷

The Alaska model is justified from a republican perspective, according to De Wispelaere and Casassas, “to the extent that it contributes to, or at least is compatible with, the most extensive republican freedom for all citizens,” freedom from “the (possibility of) arbitrary interference, or ‘domination’ by others.” This emphasis on freedom as independence takes us back to the same roots as those of basic income and stakeholding, in the thinking of such figures as Thomas Paine, who aimed for a rough equality of property owners, and thus a “presumption in favor of a combined resource taxation and dividend allocation scheme such as the Alaska model.” But their assessment of the Alaska model is more qualified than that from a left-libertarian perspective.

Like liberal egalitarians, republicans are not constrained, for possible tax bases, to nonlabor sources of wealth, but can “take a more relaxed attitude toward taxing a wider range of goods or resources.” Like liberal egalitarians, and unlike left-libertarians, republicans do care about poverty as such, because it is “the primary cause of social dependence inimical to republican freedom.” Unlike left-libertarians and some liberal egalitarians, republicans are not social atomists. Society is not a voluntary association. One worry about the Alaska model is that it may reinforce a social atomist conception of the relation of individual to state that neglects those choices we make jointly, and that our individual freedom depends upon being situated in a web of social relations that insures the equal standing of each. Republicans are more concerned with agency and collective agency than are either libertarians or liberal egalitarians. But as we remarked earlier, a resource dividend can be interpreted variously, justified from different perspectives, and retrieved from one tradition to be put to use for another.

Another concern is whether the economic floor provided in the Alaska model is adequate. An economic floor is a key component of insuring republican freedom, but to serve republican purposes it must be at least at a threshold that creates some genuine independence, and the PFD at current levels “falls far short.” Whereas poverty alleviation is a matter of degree, with some income support being better than none, De Wispelaere and Casassas argue that income below the threshold makes no difference with respect to domination. But surely this depends on how poor someone is. Granting that independence is achieved only above a threshold, a small dividend for people just below the threshold still makes a difference.

De Wispelaere and Casassas’s criticism of the size of the PFD is, of course, a criticism of the Alaska Dividend as it currently exists. It is *not* a criticism of the Alaska model, which is not specific as to the amount of the dividend. A larger resource dividend would not be vulnerable to this criticism. Even within the limits of the current APF, it is possible that the goal of nondomination would be better served by reorganizing the PFD program as a stakeholding program, or citizens’ capital accounts, either of which would give citizens access to larger lump sums at certain times.²⁸

Liberal egalitarians such as Rawls do not require an economic ceiling, and in fact would *prima facie*

oppose it, whereas republicans see this as needed to insure a rough equality of power.²⁹ To the extent that establishing a dividend as an “entitlement” creates a path-dependency on libertarian policies, creating a dividend on the Alaska model could later become an obstacle to more robust republican measures such as a ceiling, or state expenditures on public goods that foster republican liberty, a shared civic culture, and participation. To the extent that the PFD arose in a somewhat libertarian environment, and the PFD is at least consistent with that environment, if not reinforcing it, it will be difficult to graft other purposes onto the PFD, warranting changes in the model itself. But these challenges for achieving republican policies would exist a fortiori if the PFD did not exist.

Exportation of the Alaska model, De Wispelaere and Casassas argue, should involve amending the model to include more democratic control at all levels of the policy, from resource extraction, to taxation, to allocation of the revenue. The PFD, they argue, ring fences the dividend from political deliberation, framing it as an entitlement. The history of debate over the PFD shows that it has not been entirely removed from political controversy, although its popularity has perhaps made it politically untouchable. But more importantly, to some extent the removal of the dividend from political challenge can be seen as a republican virtue. While it would be desirable to expand democratic discussion about resource extraction and taxation, a secure dividend for each person, at least above an appropriate threshold, safeguards individual independence from domination, leaving each one free and equal for participation in collective self-determination. If there had been no dividend, that resource wealth and the process of allocating permits for extraction would most likely have been turned over to special interests even less committed to republican freedom than libertarian minded ordinary citizens.

Furthermore, there is some evidence that the existence of the dividend has contributed to a more active citizenry vigilant about irresponsible investment and uses of the APF.³⁰ Even if this vigilance is too narrowly entitlement-focused, it may contrast favorably with what there might be in the absence of the PFD.

4. A MORAL OBJECTION TO A DIVIDEND FUNDED FROM OIL REVENUE

Stephen Winter (chapter 13 in this volume) raises a different kind of objection to pairing a basic income with resource taxation in the Alaska model. The oil, which is the basis for the PFD, is a resource that, when used as fuel, results in environmental pollution that is contributing to climate change that in turn will result in thousands of deaths, which Winter argues counts as a human rights violation. To the extent that PFD recipients are complicit, they don't seem to be any more complicit than people who buy gasoline or airline tickets. To the extent that the government program creating the PFD causes people to become complicit in global warming, it doesn't seem to do so any more than government programs providing free roads, free stoplights, and a free air traffic control system. Of course, the Alaska state government receives most of its revenue from oil. Therefore, virtually all state government spending on schools, courts, policy, infrastructure, and so on involves complicity with global warming. So, complicity with the oil industry and around the country is far more widespread than the dividend.

Winter's criticism is narrowly focused on climate change as if it were the only form of lethal industrial pollution that occurs as part of normal operation. This implication is misleading. Steel smelting creates lethal air pollution not as an accident but as part of normal operations. Fertilizers similarly create lethal water pollution. Rubber rubs off bicycle tires, gets into our surface water and atmosphere, and eventually leads to deaths. Winter seems to imply that there is some special complicity problem with climate-change-related industries, when, in fact, most manufacturing and transportation involve lethal forms of pollution. To somehow craft government policy to free people from complicity with pollution-related deaths would require an enormous change in the makeup of our economy. Winter's moral premises imply little specific about the Alaska model or even about the oil industry but instead apply broadly to most manufacturing industries, with which all of us are already complicit.

Furthermore, the Alaska Dividend is not the primary source of complicity with climate change, and it is perhaps not the most morally salient form of such complicity. Winter argues: “The fact that oil industry is wrongful is not necessarily a sufficient reason to ban it . . . It may be that the wrongfulness of oil industry, all things considered, is outweighed by justifications for its continuance.” These other benefits we get from the oil industry that justify its continuation must also make us complicit, and if they are large enough to justify the continuation of the oil industry despite its causing 150,000 deaths per year, they must be far larger than the benefits Alaskans get from the dividend. We are uncertain whether receiving a dividend financed via taxation of an industry that has already been justified on an all things considered basis actually makes

one any more complicit than the benefits that justified the industry's existence.

Setting these replies aside, assuming Winter's points are valid, they do not invalidate the Alaska model; they imply only two restraints on its application. First, as Winter argues, if the government receives revenue from a morally dirty industry, its primary responsibility is to use that revenue to counteract the harmful effects of that industry.

Devoting revenue to the Alaska model comes after that duty is fulfilled.

Second, the government should look to morally clean resources as sources of funding for the application of the Alaska model. If, as we should, we reorganize our economy to reduce wrongful deaths as much as possible, our new economy will still use resources, and we can apply the Alaska model to those resources.

Winter's criticism raises a related question. If a dividend is tied to a resource that, for whatever reasons, ought not be further exploited, is the popularity of the dividend a problem, because it creates an obstacle to sound social or environmental policy? In the case of Alaska, is there pressure to drill for more oil (for example, in the Arctic National Wildlife Refuge) in order to boost or prolong the revenue for the APF that would not be there without the PFD? Would a carbon dividend such as Howard describes, based on a carbon tax or carbon cap, perversely create popular support for prolonging the exploitation of fossil fuels? We address these questions in the concluding chapter of this book, arguing that the assertion of a community's right to income from natural resources can help members of the community see themselves as joint owners of the environment with the power to regulate and protect it. The extent to which this strategy can succeed partly depends on the success of political education about the multiple aims of the policy, the civic mindedness of the citizens, and the perceived connection between the Alaska model and citizen ownership of the commons. Remember, of course, that the *primary* effect of taxation is to discourage production, and that redistribution of the proceeds of taxation can be used to help ease the transition to other sources of power.³¹

Bryan and Lamarche (chapter 5 in this volume) shed some light on this problem. If they are correct in claiming that a resource dividend protects natural resource wealth by saving money from resource sales for future generations, it also reduces some of the pressure to keep drilling. Properly planned, an Alaska model will phase in reliance on the fund as the resource itself fades out. Whether the state of Alaska has saved sufficiently for this purpose is open to considerable question.³²

5. EFFICIENCY

To the moral arguments considered thus far, we may add some efficiency considerations, which, of course, are moral arguments in utilitarianism and have moral weight in almost all theories of justice. A tax shift from wage and capital income taxes to resource taxes will avoid inefficient distortion of incentives. Taxes on wages and profits discourage useful labor and investment, but taxes on resources cause no such disincentives.³³ By discouraging the depletion of resources, in itself a "bad," resource taxes have an additional positive environmental impact. Granted, taxes on wages can have a contrary incentive effect: by reducing income, taxes create an incentive for workers to labor more. Nevertheless, by reducing the return to labor, income taxes create a marginal disincentive to work. Concern for such disincentives may be trumped by the sorts of moral considerations raised by liberal egalitarians and republicans. But if there are moral arguments that favor resource taxation, or at least show it to be permissible, then the efficiency arguments are additional reasons to support resource taxes.

Efficiency arguments for an unconditional, universal citizen's dividend or basic income have been discussed in the basic income debates.³⁴ In comparison with conditional and means-tested income support schemes, a basic income (and to a lesser extent a negative income tax) reduces costs of administration and monitoring, and improves the take-up of benefits by those who need it.³⁵ An income floor can facilitate more flexible and efficient labor markets without impoverishing workers. Entrepreneurial risk-taking can be encouraged. Individuals can have extra resources to invest in education and retraining.³⁶

Thus, resource taxation and basic income are independently defensible on grounds of efficiency. One additional reason for combining the two in a single policy is that the policies are mutually reinforcing.³⁷ In Alaska, a universal dividend has generated widespread support for the APF and the taxes that fund it. This is important not just for the immediate beneficiaries of the dividend but also for future generations who will benefit from assets saved rather than spent. The creation of a large fund based on assets kept in common, in turn, affords an easily understood and generalizable claim by each to a share of the commons, which can naturally take the form of a basic income, or some variant such as a stakeholder grant.

6. CONCLUSION

Among all the philosophical justifications for a basic income, the one provided by left-libertarian theory makes the most direct link to resource taxation. However, we have considered rival moral theories to show that a resource-financed basic income can be consistent with them as well, even though these theories are not wedded exclusively to resource taxation. Although, for reasons we have canvassed, adherents of these theories might prefer, in other contexts, to pursue other possible sources of revenue in addition to or instead of resource taxation, anyone might have some attraction to the Alaska model's promotion of shared ownership of natural resources and its assurance that everyone will receive at least some tangible benefit from that ownership, without necessarily endorsing the whole of left-libertarian theory. In addition, right-libertarians should be attracted to it as the least intrusive government policy to relieve abject poverty, and liberal-egalitarians, communitarians, and republicans should be especially attracted to the Alaska model as an efficient and effective policy to promote shared social equality and opportunity.

NOTES

1. The authors would like to thank Almaz Zelleke for helpful comments on an earlier draft of this chapter.
2. Widerquist, forthcoming.
3. Widerquist, forthcoming.
4. Hayek 1944; Friedman 1962; Buchanan 1997; Murray 2006.
5. Widerquist 2010a.
6. For a broadened conception of resources that includes jobs as assets, thus allowing for income taxation, see Van Parijs 1997.
7. Widerquist and Howard, forthcoming.
8. Okin 1989, 74–88.
9. Cohen 1995.
10. Rawls 1971, 61.
11. Dworkin 2000.
12. Murphy and Nagel 2002, 8–10.
13. Rawls 1971; Parfit 1998.
14. Murphy and Nagel 2002, 135.
15. Rawls 1993; Phelps 1997; Van Parijs 1997; 2003; Atkinson 1996.
16. Zelleke 2008; Howard 2005; Widerquist 2008; Barry 2005.
17. See Griffin, chapter 11 in this volume; Widerquist, in Widerquist and Howard, forthcoming; Ackerman and Alstott 1999.
18. See Howard, on a carbon dividend, in Widerquist and Howard, forthcoming.
19. For some further exploration of this question, even in resource-poor states, see Widerquist and Howard, forthcoming.
20. Hammond 1994, 264–66.
21. See chapters 2 and 3 in this volume by Groh and Erickson; chapter 4 by Goldsmith; and chapter 5 by Bryan and Lamarche.
22. For evidence of the difficulty of adapting the APF to purposes other than those for which it was created, see McBeath 2008, 188–92.
23. Lewis, chapter 6 of this volume.
24. See Erickson and Groh (Chapter 7 of this volume) and Goldsmith (chapter 4 of this volume).
25. Taylor 1985; MacIntyre 1984; Sandel 1982; Walzer 1983.
26. Kymlicka 2002, 284–326.
27. Kymlicka 2002, 294–99, 316.
28. See Griffin (this volume), and Widerquist, in Widerquist and Howard, forthcoming.
29. Rawls 1971; but see Rawls 1993, 356–63.
30. See chapters 2 and 3 in this volume by Groh and Erickson.
31. See Howard, in Widerquist and Howard, forthcoming, and chapter 15, the conclusion to this volume.
32. See our concluding chapter, chapter 15; and chapters 2 and 3 in this volume by Groh and Erickson; and chapter 4 by Goldsmith.
33. See the chapters by Flomenhoft and Hartzok, in Widerquist and Howard, forthcoming.

34. Widerquist and Lewis 2006; Widerquist, Lewis, and Pressman 2005.
35. Standing 2005; Offe 2005.
36. Pressman 2005.
37. Bryan and Lamarche, chapter 5 of this volume.