Taxes are a Woman's Issue: Reframing the Debate. Mimi Abramovitz and Sandra Morgen.

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Taxes are often portrayed as a burden rather than a means to meeting critical public needs, with much of the political debate focused on reducing taxes for individuals and families. In the midst of these discussions, little attention is paid to the value of the services our taxes fund, and the potential for tax policy to alleviate or exacerbate social inequality.

Mimi Abramovitz and Sandra Morgen’s highly readable examination of the tax system in *Taxes are a Woman’s Issue: Reframing the Debate* offers a much-needed feminist perspective. The authors state that a goal in writing the book is to provide an introduction to tax policy in the United States, highlighting the ways in which women are uniquely affected by our tax system. The text achieves this goal with its concise, straightforward writing style and combination of factual presentation with individual women’s stories. These stories concretize otherwise abstract issues and underscore the importance of viewing tax policy through a feminist lens.

The first few chapters present the authors’ arguments for a feminist understanding of tax policy. Chief among these is that women are disproportionately burdened by cuts in government services; for example, when Medicare is cut, women are doubly disadvantaged as they are more likely to need Medicare as they age, and they are often the primary caregivers for elderly relatives. Similarly, women fail to receive their fair share of tax benefits like Social Security, which hinge on earnings-based contributions, since they earn less than men, and are more likely to spend a portion of their prime working years caring for children. Women of color and poor women are even more affected by these kinds of biases in the tax system.
Subsequent chapters provide a brief history of the tax system in the United States, discuss the challenges for women resulting from specific tax policies introduced in recent years, and describe the continuing concentration of wealth. The final chapter presents a plan for tax reform, suggesting that women work towards a tax system that meets national goals and adheres to the principles of fairness, equity, adequacy, and responsibility. The book concludes with a selection of brief essays on tax reform by members of the National Council for Research on Women who were consulted in the writing of the book. For those interested in further information on tax reform and women, the book includes a helpful resource list.

The one weakness of the book is that it does not discuss non-tax-related solutions to some of the social problems presented; the call for a concise volume focused on the tax system may have made it impossible to address other types of policies that may achieve similar goals and benefit women more. Nevertheless, Abramovitz and Morgen breathe life into an issue that many of us dismiss as too dull or complex. They provide an excellent introduction to tax policy and make a compelling argument for a feminist analysis and reform of the tax system.

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There is a good deal of discussion today, both in academic and popular circles, about whether the United States has become a global imperial power similar to the great empires of the past. This debate has been facilitated by the invasions of Afghanistan and Iraq and the deployment of American forces to other countries as well. However, most scholars recognize that the contemporary global role of the United States differs significantly from the type of imperial power exercised by the ancient empires and by European countries in recent centuries. On the other hand, some believe that there are key similarities between the current practices of the American government