On any definition, “slavery” means forced labor.

One of the most pervasive cases of forced labor in America today is the withholding tax. Under the withholding tax, the employer is coerced by the government into recording and collecting his employees’ income tax, and turning that tax over to the authorities. Not only is this labor coerced by the government, but also that labor is totally unpaid. It is slave labor with no return. The withholding tax is a crucial element in that mass instrument of robbery known as the income tax. For before World War II, when the income tax was much lower and far fewer people were forced to pay it, there was no withholding tax at all. Every man counted up his tax at the end of the year and then was supposed to pay the government in a lump sum. As the income tax rose astronomically during the war, the federal government shrewdly imposed the withholding tax, forcing the employer to collect the tax as deductions from his workers’ salaries.

It is quite clear that if withholding-tax-slavery were abolished, the entire mammoth income tax robbery would fall to the ground. For the reason that the government can collect the tax smoothly is that each man does not have to get up the money in a lump sum; rather it is smoothly and seemingly painlessly extracted from him as he earns, so that he hardly realizes what is happening. If every man had to pay in a lump sum on April
15, mass evasion and non-payment would be so widespread that the entire
system would break down.

It is instructive to remember a long-forgotten fact: that the withhold-
ing tax, suggested by Beardsley Ruml of R.H. Macy and Company, was
supposed to be a wartime emergency measure only. It was accepted as a
wartime emergency measure; and now, a generation later, it is not only
still with us, but is a permanent and unchallenged part of our way of life.

The slavery of record-keeping and tax-paying holds also throughout
the rest of the economy. Every businessman is forced to spend a great deal
of time and money filling out endless forms and records for countless
branches of government; federal, state, and local. He is forced to expend
his labor without pay. These costs levied on everyone especially injure and
hamper small business, which can far less afford the time and energy than
can a large corporation.

Furthermore, every man, when he is forced to fill out his income tax
return every year, must expend many hours of unpaid labor to figure out
his own degree of victimization. And not only the income tax: the sales
and other excise taxes are collected and paid by the retailers, and so they
too must expend many hours of unpaid labor to collect taxes for the gov-
ernment.

Forced labor can never be expunged from our society until this com-
pulsory tax-paying and collecting, this coerced record-keeping, is swept
away.