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IS NOW A(NOTHER) TEACHABLE MOMENT? HONORING THE LEGACY OF DR. WILLIAM E. SPRIGGS

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I. PRELUDE

The sultry, simmering summer of 2020 seems simultaneously seconds and centuries ago. In May of that crisis laden year, Minneapolis police officers murdered George Perry Floyd, Jr. on a concrete sidewalk while a neighborhood crowd tried and failed to intervene. Demonstrations erupted across the globe, giving rise to racial justice protests on par with the civil rights movement. Four police officers were fired and convicted of various crimes including federal hate crimes related to George Floyd’s murder. The Department of Justice (DOJ) Civil Rights Division opened an investigation into the City of Minneapolis and the Minneapolis Police Department and, in June 2023, issued a scathing report finding pervasive evidence of racism. Included in the report was a finding that “officers were six times more likely to use force against Black members of the public than against white people,” and that Black and Native Americans were 6.5 and 7.9 times more likely,

* William S. Boyd Professor of Law, University of Nevada, Las Vegas.


2 Evan Hill et al., How George Floyd Was Killed in Police Custody, N.Y. TIMES (May 31, 2020); How George Floyd Died and What Happened Next, N.Y. TIMES (July 29, 2022).


respectively, to be stopped by officers than their white counterparts. The report also noted in its introduction, “The metropolitan area that includes Minneapolis and neighboring St. Paul—known as the Twin Cities—has some of the nation’s starkest racial disparities on economic measures, including income, homeownership, poverty, unemployment, and educational attainment.”

The violent video of George Floyd’s murder not only displayed rampant racism, but also exposed brazen white privilege. The grotesque indifference and inhumanity on display in the recording has been broadly viewed as a tipping point across disciplines. Consistent with the DOJ report, many scholars note the interconnectedness of police brutality and other injustices, especially economic injustices. As Rev. Dr. Martin Luther King, Jr. preached, racial justice embodies economic justice, including the rights to a fair and dignified living, education, healthcare, food, and housing security, regardless of race, occupation, or socio-economic status. Among the world leaders who added their voices to the choir demanding a racial reckoning was Dr. William Edward Spriggs. Dr. Spriggs, an internationally renowned and prominent economist, professor, and former department chair of economics at Howard University, chief economist for the AFL-CIO, and Assistant

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6 Id. at 32; Stein, supra note 4.
7 INVESTIGATION OF THE CITY OF MINNEAPOLIS, supra note 5, at 4. The report stated further: “Some researchers have traced Minneapolis’ homeownership gap and other economic disparities back to the restrictive racial covenants that barred non-white people from living in many parts of Minneapolis in the first half of the 20th century. Beginning in 1910, local and federal public officials and mortgage lenders embraced racial covenants, and lenders engaged in redlining by routinely denying loans for properties in majority Black or mixed-race neighborhoods. The racially restrictive covenants, which the Supreme Court sanctioned in 1926 but later ruled unenforceable in 1948, funneled the City’s growing Black population into a few small areas and laid the groundwork for enduring patterns of residential segregation.” Id.
8 Bill Whitaker, Sherrilyn Ifill: Why George Floyd’s Killing Is a Tipping Point and How America Can Move Forward, CBS NEWS: 60 MINUTES (June 7, 2020, 7:06 PM); Angela Onwuachi-Willig, The Trauma of Awakening to Racism: Did the Tragic Killing of George Floyd Result in Cultural Trauma for Whites?, 58 HOUS. L. REV. 817 (2021).
9 See, e.g., REV. DR. MARTIN LUTHER KING, ALL LABOR HAS DIGNITY 171 (Michael K. Honey ed., 2011) (“You are demanding that this city will respect the dignity of labor. So often we overlook the work and the significance of those who are not in professional jobs, of those who are not in the so-called big jobs. But let me say to you tonight that whenever you are engaged in work that serves humanity and is for the building of humanity, it has dignity, and it has worth.”).
Secretary of Labor for Policy in the Obama administration, penned an open letter titled, “Is now a teachable moment for economists?”

Consistent with his life’s work of calling out and fighting racial discrimination, Dr. Spriggs’s letter discusses racism and racial injustices broadly and specifically in economics and among economists. But as is evident to any reader, the letter provides eye-opening lessons for all economic justice scholars, including tax policy scholars. As Dr. King wrote from a jail cell in Birmingham, Alabama, “[w]e are caught in an inescapable network of mutuality, tied in a single garment of destiny.” This Essay will discuss several truths from Dr. Spriggs’s letter and related scholarship as “a(nother) teachable moment” for tax scholars and policymakers to “ask the big questions about understanding the institutions that created our massive inequality” including tax systems. Given recent research concluding that the IRS audits Black taxpayers at least 2.9 (and as much as 4.7) times more often than non-Black taxpayers, and likely even higher than their white counterparts, now is the time to call out and stop racial injustice in our tax systems and institutions.


11 Rev. Dr. Martin Luther King, Jr., Letter from Birmingham Jail, in Why We Can’t Wait 64 (1964).

II. ECONOMIC JUSTICE LIVING LEGACY LESSONS FROM 
DR. WILLIAM E. SPRIGGS

A. Race is a Social Construct

Dr. Spriggs reminds us that scientists, sociologists, engineers, healthcare workers, along with other experts and scholars, agree that race is a social construct without biological relevance.\(^{13}\) All humans across the globe have essentially the same DNA.\(^{14}\) As Dr. Spriggs says, “[t]he purpose of the construct is to have a dominant group designate a group to receive less of the goods of society.”\(^{15}\) Race and racism were socially constructed to justify and support economic and social subjugation including slavery, lynching, segregation, red-lining, land theft, mass incarceration, deportation, police brutality, voter suppression, economic inequality, taxation without representation, and a host of other insolent and intractable issues.\(^{16}\)

Nevertheless, Dr. Spriggs notes that even in the twenty-first century, “[t]he overwhelming majority of explorations of racial disparities in economic outcomes remains deeply tied to that view of race as an exogenous variable.”\(^{17}\) He continues to elaborate:

In the hands of far too many economists, it remains with the assumption that African Americans are inferior until proven otherwise. And, in this regard, it places economists alone outside the mainstream of all other American social sciences. It is the constant micro-aggression that African American economists

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\(^{13}\) *Teachable Moment*, supra note 10; Megan Gannon, *Race is a Social Construct, Scientists Argue*, *Sci. Am.* (Feb. 5, 2016) (describing the broad coalition of experts and scholars calling for racial categories to be phased out).


\(^{15}\) *Teachable Moment*, supra note 10, at 3.

\(^{16}\) With the 1776 edition of his book, *On the Natural Variety of Mankind*, German scientist Johann Friedrich Blumenbach is credited with creating one of the first race-based classifications. He decided on five categories: “Caucasian, the white race; Mongolian, the yellow race; Malayan, the brown race, Ethiopian, the black race, and American, the red race.” Jenée Desmond-Harris, *11 Ways Race Isn’t Real*, *Vox* (Oct. 10, 2014).

\(^{17}\) *Teachable Moment*, supra note 10, at 1.
Racial justice economists are not alone. Tax scholars arguing racism is a cause of discriminatory treatment under the tax system, including myself, have endured the same unrelenting micro- and macro-aggressions.19

Tax scholarship and research are critical to advances in tax education, outreach, and policy. Like most U.S. institutions, tax systems are neither race-neutral nor color-blind, but rather, were designed using structures and strategies that empower the explosion of wealth in white households and undermine wealth accumulation in households of color.20 And together with other discriminatory practices they have been enormously successful in achieving economic white supremacy with average white wealth at $338,093 per person, and only $60,126 for Black individuals in 2019.21

Given that racism is a significant cause of this gap, it is not surprising that the civil rights movement was the fastest period of Black-white wealth convergence since 1900.22 However, in the most recent four decades between 1980 and 2020, the racial wealth gap has actually increased by 0.1%

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18 Id.
22 Id.
annually.23 As Dr. Spriggs explains, too many scholars are part of the problem rather than the solution:24

[I]f you start with a model that has race as exogenous, racial differences cannot be objectively approached. The model begins with a fallacy that assumes racial differences as a natural order. It biases the model, because there is a built-in excuse for disparities that cannot be solved. And, invariably, in the overwhelming case of economic analysis, assumes that there is something “deficient” about Black people.25

This deficient analysis is not limited to economists. Tax scholars and policymakers must work proactively to “eliminate the influences of bias, racial profiling, and other erroneous ways of thinking about human variation”26 when they conceive, implement, analyze, and present their research.27 Dr. Spriggs’s letter explains:

[When] we run regressions and do studies, and find that even after controlling for all that our theory tells us, if we come across a disparity, we will not be surprised. In fact, we will expect a significant effect, because we know that the variable “race” was meant to measure a marker for the group for whom the negative effect was intended. And rather than question economists who conclude that they see discrimination, we question anyone who uses ‘race’ as a variable to explain

23 Id.
24 Christopher Rugaber & Associated Press, Harvard, Stanford, Other Elite Schools Linked to Racist, Sexist Messages Posted for Years on Economics Job Market Rumors Website, FORTUNE (July 20, 2023) (discussing recently released research study “Anonymity and Identity Online” by Florian Ederer, Paul Goldsmith-Pinkham, and Kyle Jensen together with its well-deserved warning, “[t]his presentation includes numerous excerpts of offensive speech including racism and threats of sexual violence.”).
25 Teachable Moment, supra note 10, at 1–2.
exactly what their variable measures—the exact question we would have about any variable entered into any model.\textsuperscript{28}

Dr. Spriggs’s call for a racial reckoning in economic justice research is an exacting reminder for all scholars.

\textit{B. American Institutions Were Founded on and Grounded in Racist Economic Theories and Ideas}

Like most American institutions designed by white male founding fathers, Dr. Spriggs explains that “modern economics has a deep and painful set of roots that too few economists acknowledge. The founding leadership of the American Economic Association deeply and fervently provided ‘scientific’ succor to the American eugenicists’ movement.”\textsuperscript{29} He continues, “Their concept of race and human interaction was based on the ‘racial’ superiority of White, Anglo-Saxon Protestants. And they launched modern economics with a definition of race that fully incorporated the assumed superiority of that group.”\textsuperscript{30} Tax systems and institutions have similar racist roots.\textsuperscript{31}

\textsuperscript{28} \textit{Teachable Moment}, supra note 10, at 3.

\textsuperscript{29} Id. at 1.

\textsuperscript{30} Id.; see also Kai Ryssdal & Maria Hollenhorst, “\textit{For Too Long Economists Have Dodged the Issue of Racism and Discrimination},” MPR: MARKETPLACE (June 18, 2020) (discussing a Marketplace Interview with Dr. William E. Spriggs) (“For too long, economists have dodged the issue of racism and discrimination. Our built-in instinct is that discrimination does not exist. And economists don’t want to admit the history of race at the founding of modern economics at the beginning of the 20th century. And implicit in our models ends up being an assumption that somehow or another, in some way or fashion, African Americans are inferior. Now, to the polite economist, the deficiency model typically is ‘bad school, bad neighborhoods and residential segregation.’ These are all bad things. The strain to make sure that there’s no agency, that there’s no one who’s actually discriminating in that model, though, just makes your eyes roll.”).

C. Lack of Diversity in Economic Justice Scholars and Policymakers Undermines Progress for All\textsuperscript{32}

The lack of diversity in economic justice scholars and policymakers reflects a similar lack of diversity across the economics (and legal) professions as a whole.\textsuperscript{33} This void not only undermines focus on issues that specifically affect communities of color, but it also results in dangerous groupthink, the lack of crucial information, systemic bias, and flawed decision-making.\textsuperscript{34} Dr. Spriggs notes that there is a significant cost to society given the lack of diversity in most disciplines.\textsuperscript{35} For example, if the Federal Reserve had focused on rising unemployment in Black and Latinx communities leading up to the Great Recession, it could have better predicted

\begin{quote}
(detailing long-standing racism in state and local tax systems with suggestions on how to mitigate them); Carl Davis & Meg Wiehe et al., \textit{Taxes and Racial Equity: An Overview of State and Local Policy Impacts}, INST. ON TAX’N & ECON. POL’Y (Mar. 31, 2021), https://itep.org/taxes-and-racial-equity/ (setting forth a historic framework for reviewing the heavy financial burden of state and local taxes on communities of color as compared to their white counterparts).
\end{quote}


\textsuperscript{33} Peter Coy, \textit{Creating a Path for More Black Economists}, N.Y. TIMES (June 19, 2023) (“In the 2020–21 academic year, Black students accounted for just under 3 percent of the economics doctorates awarded to U.S. citizens and permanent residents, according to the U.S. Department of Education. That was even lower than their 4.8 percent share of doctorates in science, technology, engineering and mathematics (STEM) fields, according to the federal data. And there’s been no visible improvement in records going back to 1995.” Further, “economics . . . has ‘gotten so far away from the type of analysis that is germane’ to issues that matter to many Black people, such as police brutality.”); Cecilia Rouse & Gary A. Hoover, \textit{Report: Committee on the Status of Minority Groups in the Economics Profession (CSMGEP)}, 107 AM. ECON. REV. 777, 778–79 (May 2017); \textit{Law Firm Diversity Survey}, MCCA 3 (2021), https://mcca.com/wp-content/uploads/2021/12/2021-MCCA-Law-Firm-Diversity-Survey-Report.pdf (finding that law is one of the least diverse professions and that over the last decade there has been no increase in the number of Black law firm partners or associates).

\textsuperscript{34} Anna Gifty Opoku-Agyemon, \textit{Black Scholars and Academics Must Be Heard on Health, Economics, and Tech}, TEEN VOGUE (June 19, 2023); Coy, supra note 33 (“[E]conomics . . . has ‘gotten so far away from the type of analysis that is germane’ to issues that matter to many Black people, such as police brutality.”).

and mitigated a financially catastrophic period. Recent studies document racial disparities in the number of citations, first-author placements, and publications in the fields of communications, medicine, economics, and law. Dr. Spriggs expounds, “[T]hat would require economists to actually read what Black economists write—which exceedingly few White economists do.”

D. Race Neutral or Colorblind Policies Are Not

Institutions and systems like economics and tax that perpetuate racism today often hide behind colorblind rules. Renowned scholar and historian Dr. Ibram Kendi details in his series of antiracism books that there is no such thing as a race-neutral or colorblind policy. Kendi explains that “[e]very policy in every institution in every community in every nation is producing or sustaining either racial inequity or equity between racial groups.” Similarly, Dr. Valerie Rawlston Wilson, Director of the Economic Policy Institute on Race, Ethnicity, and the Economy, has stated:

that “no policy is truly race-neutral. Even when a policy is race-neutral on its face, the implementation of that policy often is not because it is being applied to racially stratified social and economic structures. All policy essentially shapes how the nation’s income and wealth will flow and, as a result, how [and to whom] access and opportunity will flow.”

36 Opoku-Agyeman, supra note 34.

37 See generally IBRAM X. KENDI, HOW TO BE AN ANTIRACIST (2019).


39 KENDI, supra note 37, at 17–19.

40 Id.

Policies that are race-neutral or colorblind perpetuate, sustain, and even exacerbate racist policies. Correspondingly, race-neutral and colorblind policies can be antiracist if they perpetuate, sustain, or even bolster other antiracist policies. Consistent with this framework, all policies including race-neutral, colorblind, and reverse discrimination policies, are either “racist policies” or “antiracist policies.” Policies that produce or sustain racial inequity are racist policies and policies that produce or sustain racial equity are antiracist policies.

Tax scholars and policymakers should focus on bold, antiracist agendas demanding transparency, accountability, and data in tax administration, impact, costs, and benefits from federal, state, and local tax authorities and in proposed legislation. Information and knowledge are power. While some tax scholars, including myself, hypothesized that racism was the foundation for targeted taxpayer audits, the breadth and depth of racial injustices include many basic tax concepts. These concepts include that deductions, exclusions, and tax rate preferences disproportionately benefit white taxpayers, as does the self-assessed, voluntary income tax system design. Moreover, strict information reporting and at-source withholding that covers all workers, but generally not investors, disproportionately benefit white households.

42 See generally KENDI, supra note 37, at 17–19.
43 Id.
44 Id.
45 See id.
46 See DOROTHY A. BROWN, THE WHITENESS OF WEALTH (2021) (exposing racism and causes of the racial wealth gap in American tax systems); see also Francine J. Lipman, Tax Audits, Economics, and Racism, OXFORD RSCH., ECON. & FIN. (June 20, 2022) (noting that through a long-term strategy of defunding the Internal Revenue Service Congress has facilitated a growing and massive tax gap and further impoverished communities of color by undermining their access to tax justice). See generally Jeremy Bearer-Friend, Colorblind Tax Enforcement, 97 N.Y.U. L. REV. 1 (2022) (finding that racism in tax enforcement systems can exist despite purported “colorblindness” and suggesting alternative means to remedy racism); Steven A. Dean, Filing While Black: The Casual Racism of the Tax Law, 2022 UTAH L. REV. 801 (2022) (describing how race-blind approaches produce bad tax policy and does not solve racism, but rather allows it to thrive).
47 See Lipman, supra note 46.
48 See Chuck Marr & Samantha Jacoby, Reducing the Tax Gap: 5 Key Points on Information Reporting, CTR. ON BUDGET & POL’Y PRIORITIES 3–4 (Sept. 14, 2021) (finding that increased information reporting will increase tax compliance for wealthy individuals and in turn racial equity).
Because of hundreds of years of racism, white individuals are significantly more likely to receive intergenerational wealth and hold and invest in capital.\textsuperscript{49} Congress’s long-term defunding of the Internal Revenue Service and focusing of resources on auditing earned income subsidies for working families with children predominately in the South and border states, but not high-income taxpayers in the Northeast, further benefits white, wealthy households, and harms working families of color with children.\textsuperscript{50} It is not complicated, as my Grandmother Rose used to say, “[M]oney goes to money,” and, notably, Thomas Piketty proved her right.\textsuperscript{51}

Dr. Sprigg’s letter sends a strong antiracist charge to all scholars and policymakers:

Hopefully, this moment will cause economists to reflect and rethink how we study racial disparities. Trapped in the dominant conversation, far too often African American economists find themselves having to prove that African Americans are equal. We find ourselves, as so often happens in these ugly police cases, having to prove that acts of discrimination are exactly that—discrimination. Instead, to be heard, we must start with, “The victim was unarmed.” We find ourselves constantly facing, “You didn’t see the complete video. There is some context or pretext you missed that justified this police action.” In our case as economists, we find that there is some missing variable you omitted that surely justifies the unequal outcome experienced by African American workers, home loan applicants, or students.\textsuperscript{52}


\textsuperscript{50} Lipman, \textit{supra} note 46.

\textsuperscript{51} \textit{See generally} THOMAS PIKETTY, \textit{Capital in the 21st Century} (Arthur Goldhammer trans., 2014) (arguing that the rate of capital return in developed countries is persistently greater than the rate of economic growth exacerbating wealth inequality).

\textsuperscript{52} \textit{Teachable Moment}, \textit{supra} note 10, at 3–4.
III. CONCLUSION

The world lost a visionary leader and economic justice legend when Dr. William E. Spriggs unexpectedly passed from a stroke in June 2023. His voice and courage were heard, respected, and reverberated across the globe. But perhaps most importantly, in his mind, his life’s work has made a difference in the everyday lives of workers, especially Black workers who have endured rampant racism, disrespect, discrimination, and insufferable violence and persistent financial hardship.

As we reflect on his well-lived and generous life of purpose, what can we do to honor his dedication and commitment to economic justice? In his own words:

[W]hat would I hope would happen going forward? I would hope this would be a moment when economists become the empiricists we pretend. . . . I hope we economists will focus on how we achieve systemic change. And we will have a better discipline for it. We should see, not just in understanding the brutal murder of George Floyd, that marginal changes like two more hours of sensitivity training for police will not bring justice; but in this brutal economy flat on its back, that marginal analysis will not restore economic balance and performance. I hope we will not chase endlessly for the right instrument to identify some narrow policy goal that on the margin might lift wages by 2 percent, all else equal, but again ask

the big questions about understanding the institutions that created our massive inequality. 54

Let’s get to work, tax scholars and policymakers.

54 Teachable Moment, supra note 10, at 3–4.