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Francine J. Lipman

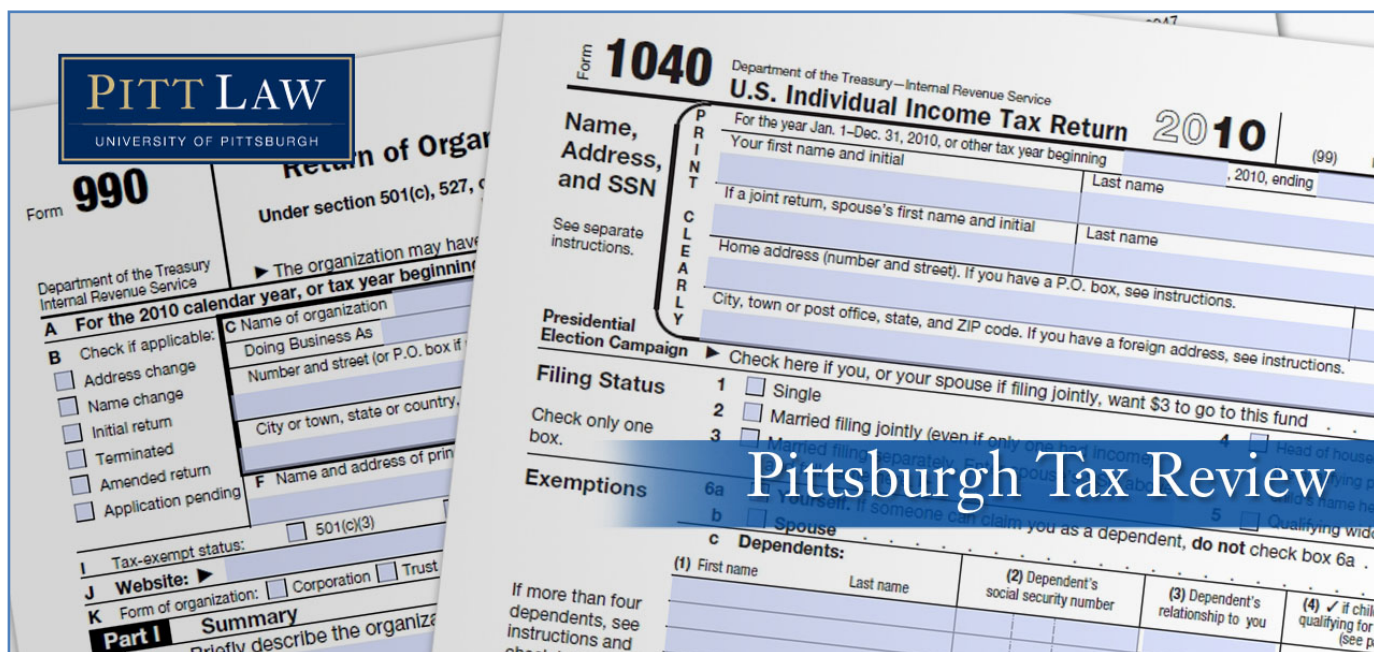
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Volume 21 (2023) | ISSN 1932-1821 (print) 1932-1996 (online)  
 DOI 10.5195/taxreview.2023.214 | <http://taxreview.law.pitt.edu>

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

*Francine J. Lipman*



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

*Francine J. Lipman\**

### I. PRELUDE

The sultry, simmering summer of 2020 seems simultaneously seconds and centuries ago. In May of that crisis laden year,<sup>1</sup> Minneapolis police officers murdered George Perry Floyd, Jr. on a concrete sidewalk while a neighborhood crowd tried and failed to intervene.<sup>2</sup> Demonstrations erupted across the globe, giving rise to racial justice protests on par with the civil rights movement.<sup>3</sup> Four police officers were fired and convicted of various crimes including federal hate crimes related to George Floyd's murder.<sup>4</sup> 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.<sup>5</sup> 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,

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<sup>1</sup> Daniel Susskind et al., *How Will the World be Different After COVID-19?*, INT'L MONETARY FUND: FIN. & DEV. (June 2020); DEBORAH LUPTON & KAREN WILLIS, *THE COVID-19 CRISIS: SOCIAL PERSPECTIVES* (2021) (recounting the international response to the global pandemic in 2020–21).

<sup>2</sup> 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).

<sup>3</sup> Derrick Bryson Taylor, *George Floyd Protests: A Timeline*, N.Y. TIMES (Nov. 5, 2021).

<sup>4</sup> Chris Stein, *George Floyd Murder: Minneapolis Police Have Pattern of Aggression and Discrimination, DOJ Inquiry Finds*, THE GUARDIAN (June 16, 2023, 11:27 AM).

<sup>5</sup> DEP'T OF JUST. C.R. DIV. & U.S. ATT'Y'S OFF. DIST. OF MINNEAPOLIS, *INVESTIGATION OF THE CITY OF MINNEAPOLIS AND THE MINNEAPOLIS POLICE DEPARTMENT* (June 16, 2023), [https://www.justice.gov/d9/2023-06/minneapolis\\_findings\\_report.pdf](https://www.justice.gov/d9/2023-06/minneapolis_findings_report.pdf) [hereinafter *INVESTIGATION OF THE CITY OF MINNEAPOLIS*].

respectively, to be stopped by officers than their white counterparts.<sup>6</sup> 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.”<sup>7</sup>

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.<sup>8</sup> 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.<sup>9</sup> 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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<sup>6</sup> *Id.* at 32; Stein, *supra* note 4.

<sup>7</sup> 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.*

<sup>8</sup> 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).

<sup>9</sup> 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?”<sup>10</sup>

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.”<sup>11</sup> 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.<sup>12</sup>

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<sup>10</sup> Open Letter from Dr. William E. Spriggs, Professor in the Department of Economics, Howard University, Chief Economist to the AFL-CIO, to economists, *Is Now a Teachable Moment for Economists?* (June 9, 2020), [https://www.minneapolisfed.org/~media/assets/people/william-spriggs/spriggs-letter\\_0609\\_b.pdf](https://www.minneapolisfed.org/~media/assets/people/william-spriggs/spriggs-letter_0609_b.pdf) [hereinafter *Teachable Moment*]; Kai Ryssdal & Maria Hollenhorst, *For Too Long, Economists Have Dodged the Issue of Racism and Discrimination*, NPR: MARKETPLACE (June 18, 2020).

<sup>11</sup> Rev. Dr. Martin Luther King, Jr., *Letter from Birmingham Jail*, in *WHY WE CAN’T WAIT* 64 (1964).

<sup>12</sup> Daniel Ho et al., *Measuring and Mitigating Racial Disparities in Tax Audits*, STANFORD INST. FOR ECON. POL’Y RSCH. (Jan. 2023), <https://siepr.stanford.edu/publications/working-paper/measuring-and-mitigating-racial-disparities-tax-audits> (finding that Black taxpayers are more significantly more likely to receive an audit notice than their non-Black counterparts); Francine J. Lipman, *Oxford Research: Economics and Finance, Tax Audits, Economics and Racism*, OXFORD RSCH. ENCYCLOPEDIAS: ECON. AND FIN. (June 20, 2022) (finding racial injustice in the economics of U.S. federal income tax audits); Letter from Dan Werfel, IRS Comm’r. to Ron Wyden, U.S. Sen., Sen. Fin. Com. Chair (May 15, 2023), [https://www.finance.senate.gov/imo/media/doc/werfel\\_letter\\_to\\_sen\\_wyden.pdf](https://www.finance.senate.gov/imo/media/doc/werfel_letter_to_sen_wyden.pdf) (confirming findings of racism in audit selection and committing to remedying the same).

## 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.<sup>13</sup> All humans across the globe have essentially the same DNA.<sup>14</sup> 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.”<sup>15</sup> 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.<sup>16</sup>

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.”<sup>17</sup> 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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<sup>13</sup> *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).

<sup>14</sup> Agustín Fuentes et al., *American Association of Biological Anthropologists Statement on Race and Racism*, 169 AM. J. PHYSICAL ANTHROPOLOGY 400, 400 (2019).

<sup>15</sup> *Teachable Moment*, *supra* note 10, at 3.

<sup>16</sup> With the 1776 edition of his book, *On the Natural Variety of Mankind*, German scientist Johan 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).

<sup>17</sup> *Teachable Moment*, *supra* note 10, at 1.

endure at every meeting, and in reading every paper, and in reading every reviewer's comments.<sup>18</sup>

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.<sup>19</sup>

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.<sup>20</sup> 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.<sup>21</sup>

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.<sup>22</sup> 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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<sup>18</sup> *Id.*

<sup>19</sup> Dorothy A. Brown, *Tales from a Tax Crit Scholar*, 10 PITT TAX REV. 47 (2013) (describing racist pushback over decades over her phenomenal scholarship); see also Steven A. Dean, *Surrey's Silence: Subpart S and the Swiss Subsidiary Tax that Never Was*, 86 L. & CONTEMP. PROBS. 73 (2023); Steven Dean, *Filing While Black: The Casual Racism of the Tax Law*, 2022 UTAH L. REV. 801 (2022).

<sup>20</sup> DOROTHY A. BROWN, *THE WHITENESS OF WEALTH: HOW THE TAX SYSTEM IMPOVERISHES BLACK AMERICANS AND HOW WE CAN FIX IT* (2022); Carl Davis & Meg Wiehe, *Taxes & Racial Equity: An Overview of State and Local Policy Impacts*, INST. ON TAX'N & ECON. POL'Y (Mar. 31, 2021) (demonstrating discrimination in state and local tax systems); Francine J. Lipman, *How to Design An Antiracist State and Local Tax System*, 52 SETON HALL L. REV. 1531 (2022) (describing inherent racism in foundational design aspects of state and local tax systems and how to enact antiracist remedial measures); Palma Joy Strand & Nicholas A. Mirkay, *Racialized Tax Inequity: Wealth, Racism, And The U.S. System of Taxation*, 15 NW. J.L. & SOC. POL'Y 265 (2020) (describing foundational tax system designs that are inherently racist); Francine Lipman, Nicolas Mirkay & Palma Strand, *U.S. Tax Systems Need Anti-Racist Restructuring*, 168 TAX NOTES FED. 855 (2020) (describing institutional and systemic inherently racist federal tax systems that need antiracist reform).

<sup>21</sup> Lisa Camner McKay, *How the Racial Wealth Gap Has Evolved—and Why It Persists*, FED. RSRV. BANK OF MINNEAPOLIS (Oct. 3, 2022).

<sup>22</sup> *Id.*

annually.<sup>23</sup> As Dr. Spriggs explains, too many scholars are part of the problem rather than the solution:<sup>24</sup>

[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.<sup>25</sup>

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”<sup>26</sup> when they conceive, implement, analyze, and present their research.<sup>27</sup> Dr. Spriggs’s letter explains:

[W]hen 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

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<sup>23</sup> *Id.*

<sup>24</sup> 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.”).

<sup>25</sup> *Teachable Moment*, *supra* note 10, at 1–2.

<sup>26</sup> Agustín Fuentes et al., *AAPA Statement on Race and Racism*, 169 AM. J. PHYSICAL ANTHROPOLOGISTS 400, 401 (2019).

<sup>27</sup> Brakeyshia Samms, *Race-Conscious Tax Policy Discourse Is Shifting the Conversation About the Tax Code*, INST. ON TAX’N & ECON. POL’Y (Mar. 27, 2023).



exactly what their variable measures—the exact question we would have about any variable entered into any model.<sup>28</sup>

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

*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.”<sup>29</sup> 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.”<sup>30</sup> Tax systems and institutions have similar racist roots.<sup>31</sup>

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<sup>28</sup> *Teachable Moment*, *supra* note 10, at 3.

<sup>29</sup> *Id.* at 1.

<sup>30</sup> *Id.*; see also Kai Ryssdal & Maria Hollenhorst, “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.”).

<sup>31</sup> See Strand & Mirkay, *supra* note 20, at 279 (describing the connection between racial wealth inequality and increasing structural racism in the U.S. tax system since the 1970s); see generally BROWN, *supra* note 20 (unpacking embedded racism in tax systems that enhance white wealth at the expense of Black Americans); Vanessa Williamson, *The Long Shadow of White Supremacist Fiscal Policy*, TAX POL’Y CTR. (Nov. 4, 2020), <https://www.taxpolicycenter.org/sites/default/files/publication/160684/brief-the-long-shadow-of-white-supremacist-fiscal-policy.pdf> (examining oppressive economic policies after Reconstruction that bear witness to “a legacy of American racial apartheid”); Michael Leachman et al., *Advancing Racial Equity with State Tax Policy*, CTR. ON BUDGET & POL’Y PRIORITIES (Nov. 15, 2018), <https://www.cbpp.org/research/state-budget-and-tax/advancing-racial-equity-with-state-tax-policy>

*C. Lack of Diversity in Economic Justice Scholars and Policymakers Undermines Progress for All*<sup>32</sup>

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.<sup>33</sup> 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.<sup>34</sup> Dr. Spriggs notes that there is a significant cost to society given the lack of diversity in most disciplines.<sup>35</sup> 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

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(detailing long-standing racism in state and local tax systems with suggestions on how to mitigate them); Carl Davis & Meg Wiehe et al., *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).

<sup>32</sup> Eshe Nelson, *The Dismal Cost of Economics' Lack of Racial Diversity*, QUARTZ (Dec. 16, 2018), <https://qz.com/1492283/economics-has-a-crisis-of-diversity>.

<sup>33</sup> Peter Coy, *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, *Report: Committee on the Status of Minority Groups in the Economics Profession (CSMGEP)*, 107 AM. ECON. REV. 777, 778–79 (May 2017); *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).

<sup>34</sup> Anna Gifty Opoku-Agyemon, *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.”).

<sup>35</sup> See Statement of William E. Spriggs “Diversity and Balance in Federal Reserve Leadership,” Testimony prepared for The Subcommittee on Monetary Policy & Trade of The House Financial Services Committee, 114th Cong., 2d Sess. Hearing on *Federal Reserve Districts: Governance, Monetary Policy, and Economic Performance* (Sept. 7, 2016) (testifying “that a broader set of interests and viewpoints” enriches decision making and averts harm in the real economy).

and mitigated a financially catastrophic period.<sup>36</sup> 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.”<sup>37</sup>

#### *D. Race Neutral or Colorblind Policies Are Not*

Institutions and systems like economics and tax that perpetuate racism today often hide behind colorblind rules.<sup>38</sup> 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.<sup>39</sup> 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.”<sup>40</sup> 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.”<sup>41</sup>

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<sup>36</sup> Opoku-Agyeman, *supra* note 34.

<sup>37</sup> See generally IBRAM X. KENDI, *HOW TO BE AN ANTIRACIST* (2019).

<sup>38</sup> Palma Joy Strand, *Racism 4.0, Civity, and Re-Constitution*, 42 HASTINGS CONST. L.Q. 763, 765–71 (2015) (citing and expanding on Bryan Stevenson speech).

<sup>39</sup> KENDI, *supra* note 37, at 17–19.

<sup>40</sup> *Id.*

<sup>41</sup> Valerie Wilson, *Inequities Exposed: How COVID-19 Widened Racial Inequities in Education, Health, and the Workforce*, ECON. POL’Y INST. (June 22, 2020), <https://www.epi.org/publication/covid-19-inequities-wilson-testimony/>; see generally Elise Gould & Valerie Wilson, *Black Workers Face Two of the Most Lethal Pre-Existing Conditions for Coronavirus—Racism and Inequality*, ECON. POL’Y INST. (June 1, 2020), <https://www.epi.org/publication/black-workers-covid/> (describing record unemployment, business demise, wage and benefits gaps, and demands to serve as essential workers).

Policies that are race-neutral or colorblind perpetuate, sustain, and even exacerbate racist policies.<sup>42</sup> Correspondingly, race-neutral and colorblind policies can be antiracist if they perpetuate, sustain, or even bolster other antiracist policies.<sup>43</sup> Consistent with this framework, all policies including race-neutral, colorblind, and reverse discrimination policies, are either “racist policies” or “antiracist policies.”<sup>44</sup> Policies that produce or sustain racial inequity are racist policies and policies that produce or sustain racial equity are antiracist policies.<sup>45</sup>

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.<sup>46</sup> 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.<sup>47</sup> Moreover, strict information reporting and at-source withholding that covers all workers, but generally not investors, disproportionately benefit white households.<sup>48</sup>

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<sup>42</sup> See generally KENDI, *supra* note 37, at 17–19.

<sup>43</sup> *Id.*

<sup>44</sup> *Id.*

<sup>45</sup> See *id.*

<sup>46</sup> 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).

<sup>47</sup> See Lipman, *supra* note 46.

<sup>48</sup> 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.<sup>49</sup> 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.<sup>50</sup> It is not complicated, as my Grandmother Rose used to say, "[M]oney goes to money," and, notably, Thomas Piketty proved her right.<sup>51</sup>

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.<sup>52</sup>

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<sup>49</sup> Lisa Camner McKay, *How the Racial Wealth Gap Has Evolved—and Why It Persists*, FED. RSRV. BANK OF MINNEAPOLIS (Oct. 3, 2022), <https://www.minneapolisfed.org/article/2022/how-the-racial-wealth-gap-has-evolved-and-why-it-persists>; see John Bailey Jones & Urvi Neelakantan, *How Big is the Inheritance Gap Between White and Black Families?*, FED. RSRV. BANK OF RICHMOND (Dec. 2022), [https://www.richmondfed.org/publications/research/economic\\_brief/2022/eb\\_22-49](https://www.richmondfed.org/publications/research/economic_brief/2022/eb_22-49) (suggesting that because of the lack of inheritance and gifts, low wealth in Black families can persist for decades).

<sup>50</sup> Lipman, *supra* note 46.

<sup>51</sup> See generally THOMAS PIKETTY, *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).

<sup>52</sup> *Teachable Moment*, *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.<sup>53</sup> 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

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<sup>53</sup> *Statement by President Joe Biden on the Passing of William Spriggs*, THE WHITE HOUSE (June 7, 2023), <https://www.whitehouse.gov/briefing-room/statements-releases/2023/06/07/statement-by-president-joe-biden-on-the-passing-of-william-spriggs/>; *Statement from Vice President Kamala Harris on the Passing of William Spriggs*, THE WHITE HOUSE (June 8, 2023), <https://www.whitehouse.gov/briefing-room/statements-releases/2023/06/08/statement-from-vice-president-kamala-harris-on-the-passing-of-william-spriggs/>; *Remembering Labor Economist William Spriggs*, AM. FED'N OF LAB. & CONG. OF INDUS. ORGANIZATIONS (June 8, 2023), [https://aflcio.org/press/releases/remembering-labor-economist-william-spriggs#:~:text=%E2%80%9CBill%20was%20a%20trailblazer%2C%20a,us%20in%20the%20labor%20movement](https://aflcio.org/press/releases/remembering-labor-economist-william-spriggs#:~:text=%E2%80%9CBill%20was%20a%20trailblazer%2C%20a,us%20in%20the%20labor%20movement;); Ben Casselman, *William E. Spriggs, 68, Economist Who Pushed for Racial Justice, Dies*, N.Y. TIMES (June 9, 2023); *Statement from Jared Bernstein on the Passing of William Spriggs*, THE WHITE HOUSE (June 7, 2023), <https://www.whitehouse.gov/cea/written-materials/2023/06/07/spriggs-statement/>; Anthony K. Wutoh, *Howard University Mourns the Passing of Professor William Spriggs, PhD*, HOW. UNIV. (June 7, 2023), <https://thedig.howard.edu/announcements/howard-university-mourns-passing-professor-william-spriggs-phd>.

the big questions about understanding the institutions that created our massive inequality.<sup>54</sup>

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

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<sup>54</sup> *Teachable Moment*, *supra* note 10, at 3–4.

