

RESEARCH ARTICLE

SPECIAL SECTION: Rethinking Redistribution and Reciprocity through the Lens of Taxation

Productivist fiscal deservingness: Entangled understandings of reciprocity and redistribution among German business owners

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ABSTRACT

This article analyzes business owners' complaints about fiscal relations in a specific conjuncture. After decades of radicalizing productivism in Germany, the entrepreneurs' narratives are infused with ideas of an endangered fiscal community. Threats are perceived as coming from the undeserving poor and wealthy people who presumably both trick the system. The pivot of fairness and justice centers on imaginaries of productivist deservingness. The business owners' reactions to those they portray as unproductive or undeserving range from cynical resignation to fantasies of coercion. Critical to understanding why the complaints play out in specific ways is, as we argue, the entanglement of imaginaries of reciprocity in processes of redistribution that accompanied neoliberal welfare retrenchment. We analyze two forms of entangled understandings: solidary redistribution as owing others and fair reciprocity as willingness to perform. Productivist deservingness becomes the central element of bargaining about the legitimacy of tax avoidance, the necessity to enforce the productivity of the poor, and the police as the last barrier against class warfare.

KEYWORDS

Deservingness, Fiscal Relations, Productivism, Reciprocity, Redistribution

More than a decade after the consequential welfare retrenchment program Agenda 2010, discussing distributional justice in Germany means talking about deservingness. Agenda 2010 was but one milestone in a longer process of neoliberalizing material politics and its rhetoric of German redistribution. We became interested in productivist deservingness to mark the impact of such politics on how people imagine fiscal relations and their positions in them. In this article, we focus on complaints of German business owners, which reveal how ideas of reciprocity and redistribution have become entangled in narratives about fiscal relations. We argue that it is precisely in welfare state retrenchment that reciprocity features as generalized suspicion about others' contributions or necessities. In adapting a quote from Erik Bähre (2011, 374) about the rise of redistribution, we could say that the surge of reciprocity "raises fundamental questions about sociality and mutual dependencies." Bähre points out that these economic modalities never exist without being entangled. Hence the specific ways in which people combine them in narratives in Germany seem illustrative of the current radicalization of deservingness that we witness. We analyze how reciprocity becomes coupled as a radicalization of productivist deservingness and show two variants of this radicalization, one more coercive and the other more resignative.

Understanding the entanglement of reciprocity and redistribution is our contribution to the literature on fiscal relations and its imaginaries. In the anthropology of taxation, reciprocity is a crucial issue. Some suggest that we should understand taxation primarily through the lens of reciprocity (Abelin, 2012; Björklund Larsen, 2018; Guano, 2010). Others highlight aspects of taxation that elude the idea of reciprocity and its underlying notion of the social contract (Makovicky & Smith, 2020; Sheild Johannson, 2020).

The focus on reciprocity in the anthropology of taxation is curious for studying capitalist social reproduction and political imaginaries. It sits uneasily with the economic anthropological identification of taxation with redistribution, a modality of

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economic relation in which a central authority collects taxes to finance its operations and to redistribute among its constituency. This article brings both perspectives together around how people imagine themselves through entangled imaginaries of reciprocal and redistributive modalities. These understandings combine and confuse the concepts of redistribution and reciprocity in ways that allow a specific analysis of capitalist subjectivity and its moral grammar, after decades of welfare retrenchment and the rhetoric of deservingness that came with them (Slothuus, 2007, 326). This perspective sheds light on the normalization and contestation of inequality in the German case, specifically through figures of productivist deservingness. This mode of moralizing distribution can be understood as a universe of obligation that declares industriousness as a prerequisite for participation and solidarity. The genealogies of productivist deservingness in Western political economies reach back to the Speenhamland laws in early modern England (Polanyi, [1944] 2001, 126) but radicalized with recent decades of public debates about the deservingness of social welfare recipients and fiscal benefits for wealthy demographics and corporations.

This article takes complaints as starting points to map the effects of this increasing rhetoric of deservingness on the fiscal imaginaries of entrepreneurs. The choice of the two cases is deliberate, as they reveal two versions of how productivism and the idea of societal participation through labor and fiscal contribution become means for normalizing inclusion and exclusion in contemporary Germany. The moral importance of productivist ideals, such as being hardworking and contributing to society, functions as a standard of deservingness (Streiner & Tošić, 2022, 15) that blends productivity performances with ideas about undeserving welfare recipients, deserved wealth, or undeserved attempts at taxation. This confluence of economic subjectivity and fiscal relations requires retooling concepts like reciprocity and redistribution. When understood as relational positionality in a capitalist society, fiscal relations appear as entangled relations of obligation.

To develop this argument further, the article begins with the thoughts of Karsten and Frank, two business owners in Germany, on taxation. In their accounts, they formulate themselves into positions in which redistributive relations are complicated by claims to reciprocities, partly negative (taxes as extraction) and partly positive (taxes as participation). Then, and to add to the analyses of how reciprocity and redistribution are entangled in fiscal imaginaries, we present two connected forms of reciprocity and redistribution that operate not only within the realm of taxation but also beyond it.

COMPLAINING ABOUT TAXATION: DISTRIBUTIVE JUSTICE AND TOUGH LOVE

Complaining about taxes is commonplace in Germany, especially among business owners. Complaining, however, is not about rejecting the very idea of taxes but a way to relate oneself to one's position in German society. It reveals an understanding of economic subjectivity, the crucial importance of productivism, and the self-understandings of deserving or undeserving fiscal citizens. Complaints also exhibit cultural stereotypes that reveal which "Others" populate the fiscal imaginaries of business owners. Here the entanglement of imaginaries of reciprocity and redistribution is crucial. Whereas redistribution conjures ideas about rightful sharing and a vertical form of centralized economic transactions, reciprocity is closer to the neoliberal master tropes of self-responsibility. The very notion of reciprocity, as we will discuss in more detail, directs attention to group relations and, with it, the question of whether they are balanced (i.e., if those reciprocally connected understand themselves as having contributed too much or too little, and whether others have taken too much or too little). The increasing selectivity of distribution in Germany in recent decades brought a radicalizing of such evaluations as waves of reconfiguring of welfare intensified suspicion against others. Redistribution became infused with suspicion about imbalanced reciprocity—others contributing less or receiving more than oneself or one's group.

To illustrate our conceptual argument about entangled reciprocity and redistribution, we present material from two interviews from ongoing fieldwork about distributive justice with business owners in Germany. We chose the cases of Karsten and Frank,¹ as they reveal contrasting understandings of how productivist deservingness features mediate economic subjectivity. Both were in their late forties and early fifties when Sylvia met them several times in 2016 and 2017. Karsten's firm has 11 employees and is "successfully established in an economic niche" that offers "customized solutions" (Karsten, interview, June 14, 2018) for most business customers. Frank's firm has six employees. He sees his business as existing in a "tense market situation" (Frank, interview, February 12, 2018) with big department stores as his main competitors. Although both are of a similar economic category of small and medium enterprises, Karsten considers himself a bit more successful, while Frank feels left out. The contrasts between the two play out less in material differences and more in how they feel economic pressure and complain about taxation.

Karsten's and Frank's thoughts about taxes are based on the premise that taxes must be paid. Although they are critical of the German tax system to different degrees, they do not question the idea of taxes as such and explain that "one has to do something for society [*Gesellschaft*]" (Karsten, interview, June 14, 2018) and that "one has to pay something to the ... community [*Gemeinwesen*]" (Frank, interview, February 12, 2018). This active formulation of citizenship as "doing something" for others had at least two sides, one being a prosocial attitude and willingness to share, the other being a responsabilization to act as certain kinds of economic subjects in order not to lose one's deservingness. It is vital for our contribution that this imaginary of fiscal citizenship is more than an understanding of state–society relations. Janet Roitman (2007) phrased a kind of fiscal belonging that comes with claims of "economic citizenship." She analyzed how a movement challenged fiscal politics in the Chad Basin by refusing certain kinds of taxes. The interlocutors of Emanuela Guano (2010), on the other hand, Italian

taxpayers, complained about the selective application of taxation enforcement, attempting to challenge the state about its inconsistency in dealing with “thieves” or other fraudulent constituents. She called the relationality in which they did so “fiscal citizenship.” In the narratives we discuss, the direction of the complaint is different. As we will show, the state features as a—more or less disappointing—attempt to control distributive justice. It is instead the other “fiscal citizens” that Frank and Karsten complain about. This lateral contempt comes packed with a semantic of reciprocity that needs policing and control. Karsten’s and Frank’s narratives complicate Euro-American imaginaries of taxation primarily through social contract thinking. Hence, for a study of Euro-American ways of thinking about political constituencies and fiscal relations, problematizing the idea of fiscal relations as a contract between citizens and the state remains essential, as Nicole Makovsky and Robin Smith (2020, 7) point out.

PROTECTING PRODUCTIVE DUTIES: TAXES, INHERITANCE, AND POLICING THE POOR IN KARSTEN’S NARRATIVE

Karsten thinks of the state as a guarantor of balanced societal relations for the sake of protecting property from “poor” people and people from outside Germany:

Who likes to pay taxes? I am not happy doing that, but I also believe it is necessary. ... I think one must pay taxes. One has to do something for society. ... He who earns money should pay taxes. ... If a company makes high profits, taxes must flow. We profit when society is doing well. If everyone is badly off, I can’t make money, I have more limits on doing business. ... The greater the differences, the greater the wish to take something away from others. That’s why we have to pay taxes. If we increase the gap, we make our lives worse. Especially the lives of those who have a lot. We have to make sure that the poor are better off. Because then they don’t want to come to us and take it away from us. This also applies to the EU. We have to ensure that the poor in the EU are better off where they are. Not where we are. (Karsten, interview, June 14, 2018)

The society Karsten imagines is divided between “those who have a lot” and “the poor.” Karsten is one of those “who has a lot” and portrays himself as the typical “we” with the power to act (“we increase,” “we make,” “we pay,” “we take care”). The members of this “we” also support each other, as Karsten elaborates in other parts of our conversations: With other owners, he talks about new business and investment ideas and what to do about problems with labor law, and they warn each other about bad clients and employees. In the preceding quote, Karsten stresses that it is mainly in the interests of business owners to pay taxes (“we profit”). Although his tax payments are also directed at improving the lives of “the poor,” that is not his primary concern. Instead, improving their situation and thereby ensuring that “society is doing well” is a means to the end of creating and maintaining the conditions that allow him and other owners to “do business.”

However, these insights into his interest in paying taxes do not change the fact that Karsten is “not happy” doing it. He seems to assume that others “who have a lot” also harbor such negative feelings about tax payments, because elsewhere, he stated that “we must force the rich to cede a bit.” Here the narrative of necessary coercion seems like a concession of “a bit” to contribute to balanced relations. Karsten emphasizes that the German tax system offers a variety of ways to “organize” one’s taxes. He explains:

We, business owners, have a lot of room for maneuvering. ... There are so many possibilities to use the money [profits] differently [than paying taxes on it], possibilities of depreciation. ... I can buy properties. ... And that’s what it’s all about: using as much leeway as possible. (interview, June 14, 2018)

For Karsten, it is self-evident that “every company owner will use the leeway available to him. Always. [If one does not want that], then the leeway must not exist.” At the same time, it is this room for maneuvering that seems essential for Karsten if he is to be satisfied with aspects of the German tax system. Unlike many of the other business owners with whom we spoke, especially the smaller ones, he states in a survey² that neither “tax rates” nor “tax administrations” are an “obstacle to the operations” of his firm.

Karsten is less satisfied with other aspects of the German tax system. This, however, has to do with the tax system and how he perceives the nature or quality of some of the public goods it finances. According to Karsten, there is only one way to improve the situation of “the poor” in Germany: “We have to force the poor to do more.” This suggestion implies that “the poor” dislike “doing more,” just as he dislikes paying taxes. Yet the entrepreneurs’ leeway is a kind of game to maximize against the state. In contrast, the force directed at the poor is a responsabilization to “do more,” to become more productive. When Karsten was asked why there are “people in Germany who live in need,” he chose from seven possible options the answer “because of laziness and a lack of willpower.” He sees this belief confirmed by the fact that through “hard work,” he has become the successful “entrepreneur” he is today (see Terpe, 2021). Here the idea of the hardworking, and hence

deserving, entrepreneur meets an undeserving stereotype, lazy and poor (cf. Streinzer & Tošić, 2022). He doubts that state institutions financed by taxpayers' money teach and promote the attitudes necessary for economic success. In his self-understanding, the productivism that coats his economic subjectivity is a trait into which he disciplined himself. He extrapolates his entrepreneurial mind-set onto the undeservingness of potential others who are less productive. His particular gripe is with the educational system and state schools. Finding fault with the state schools attended by his children, he joined an initiative to support a private school, with teachers showing the "utmost commitment" to spurring pupils' "performance," "initiative," and "willingness to achieve." At the same time, this is the prerequisite for his own "social commitment": Teachers and pupils alike prove to be hardworking, always expecting "still more" from themselves.

Karsten's belief in achieving success through "hard work" is also one of the reasons why he is against inheritance tax. Although the German system has generous tax exemptions for families and family-owned firms, Karsten regards the idea of paying even a small amount of inheritance tax as outrageous. In his eyes, his personal and company possessions are the result of his hard work. He emphasizes that these possessions have already been charged income and profit taxes (for an analysis of a similar argument, see Beckert, 2008). Therefore he is indignant at the thought of his property being taxed "again" when he bequeaths it to his wife and children. "And now, something is being taken away from the company, although it has paid all its taxes. By what right, what for?" To him, paying inheritance taxes is as if "I buy a bread, pay taxes on it, and then my wife and my children have to pay taxes again if I give them a slice of that bread." For him, passing on inheritance in the family is the same as sharing a staple food and is thus an act in which the state must not interfere. In contrast to other taxable economic exchanges, inheritance is thus regarded as a family and private matter.

When Karsten thinks about his children inheriting his possessions, this does not violate his idea that only hard work brings, and should obtain, economic success and a good life. He explains that even with a suitable educational qualification, his children would still have to prove that they can be disciplined learners before he would leave his firm to them. Here the idea of productivist deservingness blends with his thoughts on the familial passing on of wealth. To receive something, others must prove their deservingness for reciprocity, even in intergenerational kin relations. He states that his children could only maintain their possessions and the firm if they worked hard. Otherwise, they would spend their inheritance, benefiting from it in the short term but not in the long run. In Karsten's eyes, this is justice on both a small and a large scale, because if the inheritance were consumed, the property would be returned to the open economic cycle, where others pay taxes on it: "With its consumption, it [possession] again falls to the disposal of the whole mass [i.e., the society]. It is consumed, [and taxes are] paid for it." This, again, marks the family as a tax-exempt zone. Only economic exchanges and consumption outside its boundaries should be taxed. Curiously, he extends his ideas of productivist deservingness also to this realm. While work on reciprocity and kin relations often stresses generalized reciprocities³ and the delayed forms of returns and favors, the translation of a business mind-set onto fatherhood in Karsten's narrative becomes a means for formulating the potential receiver as in need of demonstrating deservingness via hard work.

Even though Karsten is opposed to the inheritance tax and is generally very critical of how his tax money is spent, there is one area with which he is content and seems to regard as having spent his taxes well. When asked in the questionnaire "how much confidence" he has in various organizations, he chose the option "quite a lot" only for "the police" (besides "the government" and "major companies"). This is relevant, as he also chose the option "maintenance of peace/safety and order [*Ruhe und Ordnung*]" as the most important of five possible aims for the further development of Germany. He did not select "reducing social inequalities," confirming the interpretation that improving the situation of "the poor" is not his primary concern, but rather having suitable conditions where he can "do business." Such conditions also mean preventing "the poor" from "com[ing] to us" and "tak[ing] away from us." Here the penal mentality of his productivism becomes apparent. The government features as a guardian of business conditions and entrepreneurs via policing. Given his doubts that state institutions can change the situation of "the poor," because the latter are unable to transform "the poor's" supposed "laziness" into "performance" and "initiative," organizations like the police become all the more critical in protecting people like him and their possessions. As a result, in this case, he sees his tax money being used reasonably and effectively. At the same time, this strengthens his image of a divided society in which "the poor" are kept in check and at a distance from "where we are" by means of the taxes paid by "those who have a lot." Karsten's view of the fiscal citizenry in Germany employs dark aspects, such as the hope for the police to stop expropriation and to protect property from the unreformable and undeserving fiscal fellows. This punitive fantasy does reveal how Karsten understands the state but, more importantly, how the narratives of encroaching poor and—as he stated in the first citation—migrant others translated into ideas of productivist deservingness but also radicalized them, culminating in the glimpse of a dystopian fear of class war.

CONTRIBUTING AS PARTICIPATION: INSURANCE, PUBLIC GOODS, AND UNDESERVING OTHERS IN FRANK'S NARRATIVE

The fiscal relations Frank imagines look different. He does not just use the term *community* when talking about taxes but proposes a new one: "One has to pay something to the *Allgemeinwesen*" (Frank, interview, February 12, 2018). The coinage

combines the terms *Gemeinwesen* (community) and *Allgemeinwohl*, the common good or public welfare, and is closely related to the idea of public goods (*öffentliche Güter*). Frank's thoughts on the tax system are closely linked to social security questions, which he understands as a public concern. Frank frequently slipped into talking about the social security system when discussing taxation. This is no coincidence, as the public insurance system is understood by many as a part of fiscal relations, and in some ways, it was, before parts of it were privatized. The material reconfiguration of social insurance had been promised as the path to better delivery of services at lower costs, in a similar contribution-based system as the public system, yet profit oriented.

Reflecting on the conditions of social security for small business owners like him in Germany, he said, "With tax law and with health insurance law and of course also with pension insurance very much is so wrong, that it is actually economic nonsense to push someone into being a business owner. Unless you really want to break him, economically and also morally." Social insurance regulations for business owners in Germany are special. In contrast to most employees, they can leave public health insurance and choose private providers (just as civil servants and high-earning employees can). Many business owners do this sometimes because private health insurance promises better services. For Frank, however, another reason was decisive: Premiums for business owners in the public scheme are much higher than in private schemes. Frank remembers, "I could no longer afford to be insured with [statutory health insurance]." As a result, he switched to a private insurer, but "with the awareness that when I become a pensioner, I will have to pay much more." The lower premiums in private insurance only apply to the young and healthy. Contributions increase considerably with age and are ultimately higher in private than in public insurance after retirement.

Increasing premiums for private health insurance make one's provision for old age all the more important for business owners, but the institutional regulations are also exceptional for this group. While civil servants have their scheme and employees are obliged to join the public system, financed through contributions and taxes, business owners in Germany can choose between public pension insurance, private providers, or no provision at all. Only a smaller group of business owners in the traditional crafts, to whom Frank belongs, are obliged to be insured in the public pension scheme. However, they may opt out after 18 years in the system, which Frank did.

Frank's complaints about taxes have to be seen against the background of these institutional regulations. He feels he was pushed out of the public insurance scheme due to bad conditions for small business owners like him, effectively a nonpossibility to participate via contributions. At the same time, however, he cofinanced the same public schemes with his taxes. But it is precisely these taxes that he regards as one of the main reasons for the tense economic situation of his firm and his inability to save more for his old age. When he thinks about his future, he says, "I won't be poor, no. But was it worth it? ... In former times it was said, 'one's work has to pay off.' The more I work, the more I should earn. That is not the case anymore." Here Frank reveals his resignation about the functioning of the system. He is disappointed with the promise of aspirational achievement, but in a distinct way. In his eyes, it no longer pays to work a lot because high taxes (in addition to expenses for social security) reduce his profits so much that they no longer reflect his hard work.

Like Karsten, Frank appreciates and maintains a strong work ethic. Their answers to the questionnaire indicate they both think that "people who don't work turn lazy" and that "work is a duty toward society." But in contrast to Karsten, Frank strongly doubts that "hard work usually brings one a better life." This is also reflected in his answer to why some "people in Germany live in need." Whereas Karsten attributes this to their supposed "laziness and lack of willpower," Frank sees it as "an inevitable part of modern progress." Although Frank does not regard himself as poor, his answer suggests that he at least considers the possibility of being poor himself: If poverty is inevitable (in particular, under existing institutional conditions), it can hit anyone; hard work does not protect one from poverty. Frank is skeptical about or outright against the idea that being productive pays off. His view on unequal distribution is cynical from experience. In contrast, how Karsten talks about the causes of poverty and inequality suggests that he cannot imagine ever belonging to the side of "the poor" himself.

Unlike Karsten, Frank does not distinguish between the supposedly "lazy poor" and "those who have a lot" due to their hard work. Instead, he sees present-day society as divided into those who benefit from its institutional arrangements and those who do not. Those who benefit, in his eyes, are mainly high earners and the owners of the larger companies. Whereas he probably would not consider these high earners as deserving, he concedes that the system is geared toward incentivizing immoral behavior. The disadvantages are borne by people with medium and low incomes and owners of small businesses like him. Frank refers to Karsten's tax reduction and exemption clauses. "The more [money] you have, the more you can shift it back and forth, use all the loopholes [in tax law]." As a result, they pay much less tax than initially appears. In Frank's eyes, such loopholes are deliberately created by "the state," as he explains with an example: "This is what the state wants: attract big firms with tax incentives or subsidies. Then the firms come, stay for three years, and disappear." People like Frank do not have this room to maneuver, which is why, in his eyes, they pay a significant share of the tax revenues.

Frank proposes abolishing the loopholes in both the tax and dual social security systems. He wants a "tax-financed" and "solidary" social system into which "all" pay, not just some. He associates this meaning with the notion of a "community": A community shares a common good (e.g., a public social security scheme), and everyone in the community pays taxes to contribute to this common good. He favors the basic pension system financed by taxes, which ought to be "sufficient to pay

one's rent, one's everyday living, even a good drink once in a month." What seems to stand in between are not, as in Karsten's narratives, poor people but rather elites who managed to rig the system in their favor.

The fiscal citizenry imagined by Frank is unequal. Frank highlights that those "who want more" than the standard provision of the common security schemes "must do something for it." Here again, his idea of a strong work ethic kicks in: Those who want a better life (and a better provision in age and sickness) should have to work for it. In this way, Frank's image of a possibly just society corresponds in part to the image Karsten has of present-day society. It is just that for Frank, this society, in which "hard work" is rewarded with a better life, is rendered impossible by the existing tax and divided security system. Whereas Frank feels he was forced to leave the public insurance system and has the impression that "the state does not allow" him to keep a fair share of his hard-earned profits due to the high tax rates, Karsten is content with the tax system in this regard. His concern is about the use made of his taxes, which he sees being provided by hardworking people like him. He thinks his taxes are wasted in educational institutions, undermining the idea of "hard work." At the same time, they are used effectively in organizations like the police, which protect hardworking people and their earnings. Again, the police feature as a protective institution for property and productive people. The logic of reciprocity here infuses the imaginary of the fiscal citizenry again as made up of hardworking and owning people (in both cases, self-descriptions of those narrating) and others who endanger wealth and are unwilling to engage in the rules of society. The police, hence, manifest the wish for solid enforcement of social control in the name of productivism, directed against others who contribute less or take more than oneself.

SYMMETRICAL IMAGINARIES AND THE NECESSITY TO ENFORCE

In the classical works of Malinowski and Polanyi, the concept of reciprocity is closely connected with the idea of "symmetry." Malinowski (1926, 25) stated that a "symmetry of structure will be found in every savage society, as the indispensable basis of reciprocal obligations." Polanyi adopted this idea and wrote in *The Great Transformation* (Polanyi [1944] 2001, 51) that "reciprocity is enormously facilitated by the institutional pattern of symmetry." A decade later, he famously defined reciprocity as "movements between correlative points of symmetrical groupings" (Polanyi, [1957] 1971, 250). He describes this symmetry as a "duality," as a relationship between "pendant(s)" and "counterpart(s)" like "tribal subdivisions," "village(s)," or "individual partners" in the Kula trade (Polanyi, [1944] 2001, 51). Symmetry is thus understood as a specific relational pattern, a "symmetrical structure" (Narotzky, 1997, 48) in which the two sides of a relationship resemble each other. They appear to be of the same type or kind, and in this regard, they have a similar or equal status or position. Relational symmetry is not yet reciprocity, but it "facilitates" it (Polanyi), possibly even being "indispensable" (Malinowski).

Symmetrical relations of this sort can be argued to exist in the just community imagined by Frank. Given the possibility that anyone in this society can be hit by poverty, Frank perceives himself as one among many others who are equal to him in this respect: Anyone might become a companion in fate. In Karsten's case, such symmetry can be assumed for the narrower circle of those "who have a lot" and who appear similar in their "we"-ness, which is constituted by their motivated attitude to work and continuous pursuit of "still more."

Furthermore, one may ask whether the powerful "we" imagined by Karsten represents a symmetrical counterpart to the government or state as an actor. Although these entities ("we" and the government) are certainly different, in Karsten's imagination, they might resemble each other as corporate actors that are more powerful than any of their members. They are potentially equal as negotiating partners.

In contrast to reciprocity, redistribution is said to be "practiced within asymmetrical relationships, typically between a ruling elite and their subordinates" (Rössler, 2018, 5033). Polanyi ([1957] 1971, 250) described redistribution as "appropriational movements toward a center and out of it again." This very "centricity in the group" (Polanyi, [1957] 1971, 250) often seems to have been interpreted as a hierarchical feature, as, for instance, the expression "a pinnacle of power at the center" (Neale, [1957] 1971, 192) suggests. However, the relationship between the center and the rest does not necessarily have to be asymmetrical. Graeber (2014, 74) pointed to constellations in which "those in positions of authority are just conduits for redistribution." As long as they do not use their position for their own ends but redistribute in what is perceived as the interests of all, it would be misleading to interpret the relationship between such political authorities and their legitimizing collectives in hierarchical terms alone. The structural design of redistributive relations nevertheless circles around a center to which and from where redistribution is organized. Yet, interestingly, in Karsten's and Frank's imaginaries, these two economic, anthropological notions appear as combined. The contrast to the ideal types in classical economic anthropology helps to better tease out their entanglement.

Frank imagines a just and desired society as one in which this center, government, is but a neutral means for redistribution between symmetrical units, only ensuring that these relationships work well, including via force by the police. The idea of symmetry also exists in Karsten's conception of society, except that the circle of those connected by its authority is drawn more narrowly. It includes people "who have a lot," like Karsten, and maybe the government. In his eyes, these actors should negotiate and determine the what and how of redistribution.

Interestingly, this corresponds to Frank's image of present-day society, except for his insistence that the state and the larger companies have entered into a powerful alliance against the interests of everyone else. This makes the relationship between the now self-interested center and the rest hierarchical. Karsten would probably not deny this hierarchical aspect because, in his eyes, it is justified. While he portrays business owners like him as active givers and receivers in the process of redistribution, everyone outside this circle is imagined as a merely passive recipient. This is attributed to a supposed difference in character: motivated and hardworking people, on one hand, and lazy people who must be "forced to do more," on the other. This difference constitutes different "kinds" of people among whom relational symmetry does not exist.

We propose to analyze such narrative and self-positioning to reflect on the entanglement of economic modalities and how our interlocutors imagine them. In these universes of obligation, focusing on complaint and self-positioning can reveal the complex self-understandings of entrepreneurs in fiscal relations and the role of productivism in support of welfare retrenchment. The specific entanglements of reciprocity and redistribution appear as justifications for deservingness or undeservingness of contributions or transfers, which both link back to the question of distributive justice. Karsten's and Frank's narratives illustrate the power of cultural imaginaries about scrounging or lazy others in late German capitalism and their actual or likely radicalization in punitive or coercive productivist fantasies.

PRODUCTIVIST DESERVINGNESS IN TWO ENTANGLED FORMS OF RECIPROCITY AND REDISTRIBUTION

Karsten's and Frank's narratives combine elements of redistribution and reciprocity in differing ways, exhibiting two forms of evaluating deservingness alongside productivist imaginaries. In both, the specific entanglements of reciprocity and redistribution are crucial. The differences facilitate a nuanced understanding of how business owners in Germany think about their relationship with the state and the imagined community of taxpayers. Deservingness as a notion (Streinzer & Tošić, 2022) plays a crucial role, as Karsten and Frank employ moralizations of the legitimacy of fiscal relations and the giving and receiving that bind people together. We first discuss the entangled form for symmetrical relationships and, afterward, the corresponding form for asymmetrical ones. Besides the two primary entangled forms, we also point out a figuration that lacks reciprocity and represents a specific variant of redistribution.

Solidary redistribution as owing others

We argued in the previous section that symmetrical relationships are characterized by a fundamental similarity of all who belong to them. This was regarded as a "facilitating" (Polanyi) or even "indispensable" (Malinowski) condition for reciprocity in the sense of balanced exchanges. However, symmetrical relationships may open space not only for reciprocal exchanges but for other moral issues as well. This argument can be underpinned by the concept of the "universe of obligation" suggested by the historical sociologist Helen Fein (1977, 7). Using this concept, she makes a distinction between "the substantive domain of the [moral] rules" and "the range of people to whom obligation is owed" (Fein, 1977, 204).

The universe of obligation establishes the basis for a whole range of moral issues, being connected with reciprocity (Fein, 1977, 8; Opatow, 1990, 2), justice (Cohen, 1987, 22; Deutsch, 1985, 4), and, as Fein's work suggests, any moral rule. Implicitly, the universe of obligation also appears in Graeber's notion of "communism," by which he does not mean a particular property relation but a range of moral practices like "free sharing" and helping others in need (Graeber, 2014, 69–70). The universe of obligation establishes the potential for the application of all these moral rules, but this does not mean that each rule or principle is relevant in every context. Whereas there can be reciprocity in one situation, there can be unconditional help in another.

Although different in many respects, Karsten and Frank share the idea of a common universe of obligations in domains other than taxation. Both mention that they regularly donate to international aid organizations because, in some parts of the world, people are "poorly off" and "really suffer." It can be assumed that both associate this with hardships and emergencies that require unconditional help, no matter who it is. It seems evident that for both, those who deserve support are those in existential need. Karsten and Frank narrate open reciprocities in the seemingly unconditional solidarity with victims in a humanitarian sense. Didier Fassin (2012) explored the emergence of the idea of legitimate victimhood as the basis for solidarity for a humanitarian reason. While humanitarian reason furthers such encompassing ideas of a sharing community, it also introduces the distinction between legitimate and nonlegitimate victimhood or deservingness and undeservingness (Streinzer & Tošić, 2022, 8).

A clear example of a reciprocally conditioned solidary redistribution can be seen in Karsten's case. The "we" of business owners are characterized by ascribed motivation and hard work. Karsten says they also help each other, for example, in disputes with employees about labor law or advice on how to save taxes. Their common situation as business owners facilitates anticipating similar problems for oneself. However, this mutual help does not come for free. The temporary imbalance in the

redistribution of information and favors works against the background of an imagined long-term balance. Having received, or maybe even just having anticipated, help induces a feeling of being in debt, that is, that one owes others, and thus of a need to give back. This can be regarded as the core meaning of reciprocity in symmetrical relationships, enabling solidary redistributions in favor of those who need it. The affirmative narration about the entrepreneur's symmetry reinforces our impression that Karsten imagines ideal fiscal relations as similar to a community of successful businesspeople. Between them, support flows seemingly freely as their deservingness does not seem to be in question due to their status as achievers. Contextualized by the decades of ascending debates about generalized undeservingness, that likening of successful entrepreneurs to fiscal citizens in a welfare state speaks of the infusion of imaginaries of distributive justice by a generalized suspicion about the productive contribution of one's fellow fiscal citizens.

Fair reciprocity as willingness to perform

A figuration of the entanglement is the formulation of fair reciprocity as willingness to perform, best exemplified by Karsten and his view that those who pay the highest share of taxes are hardworking entrepreneurs like him. In turn, others receive more than they contribute to the system. One might be tempted to interpret this as a solidary redistribution: Karsten gives more than others because he can do so, and others need it. However, his form of giving is not conceived of as unconditional. He uses it to confer responsibility to others. "They" have to be willing to perform similarly to count as deserving of reciprocity. However, unlike criteria such as being "human" or "German," the responsibility to belong to such a universe is attributed to a performance of self-responsibility, effort, and productivism. This is far from principles of solidarity; it justifies the exclusion of potential recipients who need support without being able to contribute likewise, let alone fiscal citizens who may need unconditional help.

Karsten suggests that "we profit when society is doing well," a self-directed motto for his understanding of the asymmetrical relationship of redistribution between people like him, "who have a lot," and those who do not. The driving force for redistribution is his interest and the interests of the groups to which he belongs; social considerations for people outside these circles come second. The possibility of deriving a social benefit from this redistribution is not to be denied, but it would be misleading to put it first. One can speak of interested redistribution: The reciprocal element kicks in as a demand. The value component of reciprocity comes to the fore here, based on contributors' willingness to perform. The emphasis is on the moral characterization of contributors as people who are productive and contribute. Only for this reason might Karsten's tax payments be called "fair," a label he would probably like to apply to himself.

Reciprocity in this form of thinking, a fiscal system, can be invoked from all positions in an asymmetrical relationship. Moore (1978) drew attention to two features that appear when those in power demand reciprocity. First, he observed that people in power tend to emphasize the value of "their contributions" as a "justification" for their position of power (Moore, 1978, 508). This finds its counterpart in Karsten's tireless repetition of his hard work and achievements. This supposedly superior value of one's contributions has feedback on the relational dimension. Therefore the demand for reciprocity becomes an element in the justification and maintenance of inequality. Again, the imagination of fiscal relations rests on deservingness via productivism.

Moore (1978, 508) observed, second, that people in power tend to construct a common social unit and its supposedly common interests, for instance, "kings call their subjects 'my' people, or 'our' people," and "in general, rulers and dominant groups praise the virtues and necessities of harmonious social relationships therein." It is not difficult to imagine that Karsten presents his preference for "peace/safety and order" as a shared public good. Again, with the emphasis on peace/safety, the demanding character of reciprocity comes to the fore. Frank's idea seems to be that he can buy the peaceful behavior of those who are poor with his supposedly higher contributions. This reciprocal exchange, however, is not motivated by a feeling of debt Karsten would have for those who are poor. At most, it is an awareness of social interdependencies that links people like Karsten, who think they can accomplish everything independently, to the poor. And even Karsten does not seem to fully trust the workability of such an exchange of "money for peaceful behavior." He considers institutions like the police to be at least necessary to protect his wealth.

Karsten's case is an example of the logic of *fair reciprocity as willingness to perform* between actors who are more or less equal partners in negotiations. If the similarity between these partners is due only to a power balance, one may assume that both sides will still focus on their specific interests and weigh up carefully on what they give and receive. This is not necessarily a matter of concrete sums but a sense of fair exchange. In Karsten's case, this sensing is fed by a variety of considerations: He is satisfied with the work of the police but dissatisfied with educational policy and labor law (Terpe, 2021); he regards his contributions as high, but at the same time, he appreciates the "leeway" the state grants him for reducing his taxes. He thus "calculates" in different directions, constantly weighing productive performances against one another.

In other figurations of balanced positions of power, both sides may also develop common interests and hence similarities that go beyond equality in power. This is precisely what Frank suspects of the alliance between (large) companies and the state, which would mutually serve their respective and shared interests. From their internal perspective, this could even be

seen as reciprocally conditioned solidary redistribution. Still, from the outside of a larger moral universe, it serves the particularistic interests of only a few.

However, the articulation of *fair reciprocity as willingness to perform* may also come from below. When Frank complains about tax loopholes and the many ways of saving taxes in the current system, he requires adequate contributions from everybody. At the same time, this is a demand to do justice to what is claimed to be the equal status of all those who belong to this moral universe. Yet Frank's basis of critique against the supposed tax evaders is also inherently productivist. "They" have produced value but are not willing to share it and are not willing to perform in the shared moral universe of obligation.

UNDESERVINGNESS AS THE FLIP SIDE OF PRODUCTIVISM IN THE REDISTRIBUTION-RECIPROCITY NEXUS

Based on the thoughts on taxation of two business owners in Germany, our article aimed to shed new light on complaint and self-positioning to trace productivist deservingness in imaginaries of fiscal relations. We followed the entanglements of ideas of reciprocity and redistribution in two German business owners' interviews to illustrate the impact of neoliberal welfare retrenchment and its accompanying generalized suspicion about undeserving others.

Deservingness, as a moral legitimization of the access to (fiscal) resources, in Karsten's and Frank's statements, emerges as a matter of questioning others' contributions to fiscal relations. This questioning is based on productivist reasoning of hard work in both narratives. And yet, this idea of merit plays out in various ways. Productivism emerges as claims that hard work and effort are the bases for participation and becoming part of an imagined community of open reciprocities. Deservingness, or undeservingness, is the flip side of this productivism, as it renders undeserving all those who do not conform to self-inflicted aspirations that hard work pays off. While the "proper" community of taxpayers is, in both narratives, made up of productive subjects, various others emerge as dangers to this presumed balance or symmetry. On one hand, these elite groups benefit from the fiscal system via default (Frank) or their cunning maximization against the state (Karsten). They emerge as either trickster figures, carefully playing for their interests, or fraudsters who endanger the moral universe of obligation. On the other hand, they are figures of undeservingness as the poor unwilling to work (Karsten), which evoke coercive fantasies to subjugate them to work and productiveness (e.g., Carlo Capello [2022] writes about the unemployed in Turin). Whereas the former group is imagined somewhat as existing in loopholes made by state law, the latter is conceived as much more dangerous, at least by Karsten. In his narrative, the police and state violence are not only legitimate but desired, to make sure that "they" do not come to get "us." In that sense, the punitive deservingness furthered in these narratives exists as a final barrier between the poor and the rich, with Karsten hinting at the police as a materialized force to keep the poor from using physical violence to capture resources.

Because of the radicalization of deservingness narratives in fiscal relations in Germany, we proposed to look at how reciprocity infuses ideas of redistribution, manipulating the imaginary of the fiscal citizenry to one of generalized suspicion. The idea that fiscal transfers ought to be about moral character, the willingness to perform, and fiscal citizens as owing others combines redistribution with assessments of who contributed to what extent and who is deserving of what. To tease out the intricacies of these entanglements, we proposed two forms of entangled reciprocity and redistribution: *solidary redistribution as owing others* and *fair reciprocity as willingness to perform*. In the first form, reciprocity enables solidary exchanges for the benefit of those who need help in a community of equals who feel obliged to each other due to actual or anticipated feelings of debt. In the second form, reciprocity is articulated as a demand that either justifies or questions asymmetrical relationships and redistributions favoring group interests based on one's willingness to be productive and to contribute.

The examples of Frank and Karsten illustrate how business owners reflect on fiscal relations and their role in them, their positional argumentations about what solidary or interested redistribution is, how deserving those who need support are, and how they think about their contributions to fiscal relations. Their narratives reveal a field of "incessant bargaining" (Tilly, 2009, 174) over reciprocity, redistribution, and their entangled forms. To the analysis, it is paramount to relate these individual views to larger understandings of normative order after decades of neoliberal debates in which cultural stereotypes of undeserving poor were pitted against those of deserving entrepreneurs. A specifically important element among business owners in Germany is the idea of productive deservingness. The underlying logic is that fiscal relations are a struggle between groups who try to contribute as little as possible and hence have to be forced—legally, through cultural hegemony, or through sheer violence—to be productive in order to be legitimate members of fiscal relations. That way, their self-understanding as industrious people in a capitalist welfare state reveals its dark side, radicalizing the undoing of solidarities.

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ENDNOTES

¹ Both anonymized.

² Some of the information about these two business owners is based on the answers they gave in a standardized questionnaire. However, the bulk of data in this article come from the interviews and informal conversations Sylvia had with them.

³ In *Stone Age Economics*, Marshall Sahlins (1972) described three modes of reciprocity: generalized, balanced, and negative. Generalized reciprocity is the most open form of giving and sharing and does not demand return gifts or balancing out.

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