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Citizen Tax Juries: Democratizing Tax Enforcement after the Panama Papers

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Abstract

Four years after the Panama Papers scandal, tax avoidance remains an urgent moral-political problem. Moving beyond both the academic and policy mainstream, I advocate the "democratization of tax enforcement," by which I mean systematic efforts to make tax avoiders accountable to the judgment of ordinary citizens. Both individual oligarchs and multinational corporations have access to sophisticated tax avoidance strategies that impose significant fiscal costs on democracies and exacerbate preexisting distributive and political inequalities. Yet much contemporary tax sheltering occurs *within* the letter of the law, rendering criminal sanctions ineffective. In response, I argue for the creation of Citizen Tax Juries, deliberative minipublics empowered to scrutinize tax avoiders, demand accountability, and facilitate concrete reforms. This proposal thus responds to the wider aspiration, within contemporary democratic theory, to secure more popular control over essential economic processes.

Keywords

oligarchy, inequality, tax sheltering, deliberative democracy, minipublics, critical realist democratic theory

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Introduction

In April 2016, investigative journalists leaked files from the Panama-based law firm Mossack Fonseca & Co. The scandal that resulted from the so-called Panama Papers brought worldwide attention to the shadowy practices that elites use to shield their assets from taxation. While financial ethics has become a burgeoning field in political theory, tax sheltering has received less attention than other topics like central banking (van't Klooster 2019) and debt (Herzog 2017) with some notable exceptions (Risse and Meyer 2019; Dietsch 2015; Dietsch and Rixen 2014; Wollner 2014; Ronzoni 2009; Brock 2008). Moving beyond the academic and policy mainstream, this essay advocates for a "democratization of tax enforcement" that includes systematic efforts to make tax avoiders accountable to the judgment of ordinary democratic citizens. The centerpiece of this approach is my proposal for Citizen Tax Juries, minipublics empowered to investigate tax avoiders, enforce discursive accountability, and ultimately initiate tax policy reform.

As such, this essay has several main contributions. First, I use tax sheltering as a lens for thinking about a central problem facing contemporary democracies: the proliferation of nonaccountable forms of private socioeconomic power. From anonymous algorithms governing credit decisions, to central banks setting monetary policy behind closed doors, to billionaire mega-donors exerting shadowy influence through Political Action Committees (PACs) democratic citizens are assailed by an array of crosscutting hazards that are not easily controlled by existing institutional mechanisms. How can democratic citizens exert more control over these processes?

Tax sheltering is a crucial case study for thinking about this dilemma, because it amplifies two distinct forms of private power: the oligarchic power of super-wealthy individuals, and the corporate power of large multinationals like Apple and Google. Although these actors occupy structurally distinct positions in international political economy, their use of tax shelters helps to consolidate a "new Gilded Age," which affords systematic economic and political advantages to the super-rich (Gilens 2014; Winters and Page 2009; Bartels 2008).

By highlighting these empirical problems, the essay contributes to a body of democratic theory broadly described as "critical realist" in orientation. This literature departs from ideal modes of consensus seeking and focuses, instead, on the inescapable threats posed by oligarchy, systemic corruption, and other forms of elite influence over public policy (Vergara 2020; Arlen 2019; Rahman 2016; Green 2016; McCormick 2011). In an important article, Samuel Bagg demonstrates why the project of containing and dispersing elite power is foundational to the normative case for democracy (Bagg 2018). On

this view, democratic institutions are valued, instrumentally, as mechanisms for preventing or rolling back the entrenchment of elite power and oligarchic "capture" of public policy.

My aim is not to thoroughly defend the critical realist approach against rival paradigms. Nonetheless, I believe that concepts like elite entrenchment and oligarchic capture are central to any normative account of tax sheltering. Tax sheltering perpetuates a disconcerting cycle in which elites retain disproportionate political influence, which then produces a political climate welcomingly conducive to the pursuit of further sheltering. These points reinforce the reasons why existing forms of legislative oversight of taxation policy are necessary but insufficient.

In this challenging socioeconomic climate, democratic theorists must think creatively about how to empower citizens through new institutional mechanisms. I begin the essay by mounting a normative defense of "extra-electoral" accountability; the idea that citizens should be empowered to hold accountable not only their political representatives, but also private socioeconomic elites who do not seek public office. In liberal democracies, citizens are usually not democratically accountable for private marketplace behavior. However, I demonstrate why tax sheltering is an issue that demands aggressive forms of citizen oversight. Crucially, I argue that Citizen Tax Juries (CTJs) should command oversight even over actors who have broken no tax law, given the widespread proliferation of *legal* forms of tax avoidance.

The essay's second main contribution, then, rests on expanding the horizons of deliberative democratic theory by contributing to the burgeoning literature on citizen minipublics. Minipublics and other forms of face-to-face deliberation have attracted considerable attention after recent institutional experiments in Canada, Iceland, France, Belgium, and elsewhere (Landemore 2020). But scholars continue to debate their appropriate place within representatively democratic systems. Critics worry that by focusing on discrete sites of citizen involvement, deliberative democrats promoting minipublics risk "abandoning the mass public," as minipublics distract from the broader goal of fostering a more deliberative system on a macro-political level (Chambers 2009). On the contrary, proponents view minipublics as essential tools for redressing democratic deficits in representative democracies (Beauvais and Warren 2019; Brown 2006; Goodin and Dryzek 2006). Minipublics facilitate citizen input over public policy, employing mechanisms like sortition that promote greater descriptive representation and cognitive diversity (Landemore 2012).

Against this backdrop, I present tax sheltering as a crucial test case for the mini-public literature. I argue that CTJs provide a useful frame for thinking about three central criticisms lodged against minipublic experiments

generally: concerns about epistemic competence, concerns about political uptake, and concerns about elite opposition. My proposal demonstrates how minipublics can contribute in a *challenging* issue domain that features significant technical complexity, elite entrenchment, and other structural obstacles to citizen oversight. While the existing literature has shown how minipublics can be vehicles for managing moral disagreement, or for overcoming democratic deficits in state institutions, I explore how minipublics might be used to render unaccountable private elites more responsive to their fellow citizens. In so doing, the essay suggests new intersections between the institutional concerns of deliberative democrats, on the one hand, and the normative concerns of critical realists, on the other.

Tax sheltering, of course, is also a transnational practice with numerous implications for global justice. But whereas much of the global justice literature fixates on cosmopolitan governance solutions, including radical initiatives like global taxation (Piketty 2014, 663–671; Brock 2008, 170–176), this essay focuses more on domestic reform. Tax Juries might still provide momentum for greater transnational action, but their main objective is restoring meaningful citizen control over tax avoiders operating within specific national jurisdictions.

I begin by exploring the normative foundations of Citizen Tax Juries. I then elaborate the concrete structures and functions of CTJs, using the United States as a hypothetical case. CTJs can engage in information-gathering activity and public hearings in which tax avoiders must discursively account for their sheltering. From here, CTJs can facilitate concrete tax reform by sending binding agenda-setting requests to legislatures and by proposing binding referenda. Most aggressively, CTJs might directly sanction specific oligarchs or corporations by adding them to a public "tax avoidance registry" that carries penalties. After exploring these functions, I situate my proposal within the minipublic literature before closing by addressing some common objections.

Normative Foundations

In this section, I explore the democratic case for using Citizen Tax Juries (CTJs) as mechanisms of "extra-electoral" accountability. Tax sheltering reflects an ongoing *accountability deficit* in which private agents (both oligarchs and corporations) interfere with core government functions, such as revenue collection, that are central to public life. Sheltering imposes fiscal costs on citizens and raises concerns about fiscal fairness. Moreover, sheltering amplifies preexisting forms of elite power, further perpetuating democratic accountability deficits. Neither electoral sanctions nor criminal

prosecutions are fully effective against this threat, for several reasons. First, most high-value sheltering does not occur at the hands of elected officials. Second, most sheltering occurs less through "illegal" tax evasion than through "legal" tax avoidance, the noncriminal use of trusts and shell companies and the exploiting of legal loopholes to reduce tax liabilities, which thus render criminal prosecution inapt. In response, I argue for a more expansive form of "extra-electoral" accountability against tax-sheltering elites. I now explore these claims in greater depth.

The Accountability Deficit

Accountability, according to one conventional definition, ensues whenever "some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of those standards, and to impose sanctions if they determine those standards have not been met" (Grant and Keohane 2005, 29). Other definitions put heightened emphasis on the discursive process of "giving account": explaining, informing, and justifying one's conduct with respect to some task (Philp 2009, 32). These formal definitions are compelling, because they reinforce the fact that accountability relationships can persist in a wide range of spheres, both public and private. Multinational corporations are, in principle, accountable to numerous stakeholders (shareholders, consumers, taxpayers), though holding them accountable often proves challenging (Grant and Keohane 2005).

In the context of tax sheltering, we might distinguish between (1) *informational accountability*, the demand that sheltering agents release financial documents and other transparency-producing information and (2) *discursive accountability*, the demand that sheltering agents explain and justify their behavior in public forums, taking questions and providing answers. Accountability might also involve punishment of sheltering agents being *sanctioned* for their activity, and the prospect of *legal change*, of laws and institutions being modified in ways that make sheltering more costly.

Yet currently, most tax-sheltering agents avoid all accountability mechanisms. They avoid both informational accountability and discursive accountability by conducting their activities in private, without any obligation for transparency or public justification; they avoid tangible sanctions; and they continually lobby to prevent substantive legal changes that might inhibit their sheltering. The fact that elite tax avoidance is often legal does not render its effects any less consequential. I now briefly consider three reasons why the accountability deficits surrounding tax sheltering are so concerning.

Fiscal Costs: First, tax sheltering is a fiscal hazard that has a widespread public impact on *all* nonsheltering citizens. Specifically, sheltering exposes

the vast majority of citizens to fiscal costs, and these costs even interfere with essential government functions. The concept of "no taxation without representation" remains ingrained in the democratic imaginary. But tax sheltering upends this formula by allowing a small group of individuals and corporations to impose fiscal costs outside of the normal representative process, with no obligation to account for them.

The economist Gabriel Zucman estimates that (as of 2014) around 8% of total global household financial wealth, or $7.6 trillion, resides in offshore tax havens (Zucman 2015, 36–40). Though not all such wealth constitutes tax sheltering, a large proportion is clearly being sheltered either illegally or legally. Around 50% of global assets and liabilities pass through Switzerland and other offshore financial centers, or "OFCs" (Garcia-Bernardo et al. 2017, 1), as a sophisticated division of labor integrates New York money managers with Luxembourg mutual funds, Cayman Islands trusts, Virgin Islands shell companies, and Irish subsidiaries, to name a few stops on the chain (Zucman 2015, 25–29). A strategy called "round-tripping" allows Americans to stash funds in Caribbean shell companies and then route them back to the US by investing in American equities, leveraging the IRS's tendency to tax foreign investors more lightly than domestic ones (Hanlon, Maydew, and Thornock 2015, 257–258).

Why do these practices produce an accountability deficit? To illustrate, suppose a sheltering citizen consults a tax specialist to purchase a sheltering strategy. The "nonsheltering" citizen does not purchase a sheltering strategy or enjoy its material benefits. I assume that the sheltering strategy reduces overall fiscal revenue. Elected representatives then compensate by raising taxes and/or reducing spending. In effect, the nonsheltering citizen has endured a fiscal burden tied directly to the sheltering citizen's activities. Put differently, sheltering functions here as a kind of "indirect spending program" that restricts the choice set of elected representatives. The sheltering citizen does not make any direct spending decisions. But she does indirectly spend taxpayer money by engaging in fiscally expensive activity. Citizens can hold representatives electorally accountable for their decision about *how* to reduce spending or raise taxes. However, the nonsheltering citizen has no mechanism for holding the sheltering citizen accountable for the activity that *actually* produced the fiscal burden.

Crucially, these fiscal costs flow directly from a government process (revenue collection) that provides the foundation for all other government functions. Unlike many other marketplace decisions, hiring a tax avoidance specialist has a direct bearing on the government's ability to discharge its vital duties. Taxation is a vehicle for incentivizing, provisioning, and

redistributing public goods, all activities that mediate interactions between citizens and their government (O'Neill and Orr 2018, 1). The "absolute centrality" (ibid.) of the tax system underscores why the case for pursuing citizen oversight is stronger here than in other domains that involve high costs to the public but do not have as direct a connection to so many essential government functions.

Fiscal Unfairness: Second, sheltering also magnifies forms of fiscal unfairness that are troubling from a democratic perspective. All forms of tax sheltering raise obvious concerns about free-riding. However, legal forms of sheltering introduce additional concerns when citizens have *unequal access* to tax avoidance strategies. Both oligarchs and multinationals can employ the "wealth defense industry," lawyers and accountants whose business is creating offshore trusts and shell companies, exploiting loopholes, and helping super-rich clients avoid enforcement (Winters 2011, 217–254). These services are highly exclusive—the surest way to be positioned to shelter capital is to have massive amounts of it (i.e., $100 million plus). This exclusivity creates a skewed incentive structure where firms service actors whose assets are of a sufficient scale to make expensive sheltering strategies workable.

Suppose that a government lottery allows some citizens to forego paying their taxes for one year. Even though their selection is random, these citizens are still free-riding on other citizens. We might consider the lottery unfair for that reason. But tax sheltering is not equivalent to a random lottery; it systematically advantages some citizens in ways that track preexisting resource imbalances. This unequal opportunity to shelter adds a second layer of potential unfairness beyond the free-riding concern. Citizens at most risk of adverse consequences are precisely those least likely to enjoy benefits from sheltering. This fact reinforces perceptions that the tax system is unfairly stacked against ordinary citizens.[1]

Amplifying Elite Power: These two concerns, the fiscal cost concern and the fiscal unfairness concern, suggest that citizen oversight of tax sheltering may be appropriate even in cases when sheltering operates "within the law." But these concerns are accentuated by another more pressing issue: legal forms of tax sheltering have a tendency to exacerbate existing forms of "elite capture" of public policy. This amplification of elite power makes the absence of accountability especially concerning and reinforces why citizen oversight is so urgent.

Specifically, tax sheltering contributes to a political climate where policy outcomes are distorted, often systematically favoring the wealthy. This

problem has recently attracted attention among empirical political scientists, but it also stretches back to a long democratic preoccupation with oligarchy, or "rule by the rich." Oligarchs are agents who retain personal access to substantial wealth—often hundreds of millions or even billions in assets, and who can deploy those assets for public influence (Arlen 2019; Winters 2011). Oligarchic coups posed an existential challenge to ancient Athenian democracy. Today, by contrast, democracies are vulnerable to more diffuse forms of "oligarchic harm" (Arlen 2019); of oligarchs acting *within* the confines of democratic constitutions to pursue what social scientists call "capture," the process of reorienting public institutions, such as the tax system, around their narrow private interests (Bagg 2018; Lindsey and Teles 2017).

In some contexts, oligarchic tax sheltering does involve official corruption. But most capture does not require outright bribery of legislatures or tax officials. Rather, both individual oligarchs and multinationals deploy material power to lobby governments for favorable tax and regulatory policies (Winters 2011). One byproduct of state capture is so-called "upward redistribution," when governments shift tax burdens downward and onto mass-affluent citizens who pay high tax rates but lack the resources necessary for capture (Winters 2011, 226–254; Lindsey and Teles 2017, 12–13). One study demonstrates that technology companies are especially successful in lobbying against unfavorable regulations because they rely on intangible assets, like intellectual property, that are difficult to regulate. Not coincidentally, technology companies are prolific participants in offshore sheltering (Lindsey and Teles 2017).

Thus, tax sheltering remains integral to broader forms of elite power projection. Consider the trend toward global wealth concentration, as returns on investment outpace economic growth ($r > g$, in Thomas Piketty's rendering) (Piketty 2014). Tax sheltering accentuates these trends because each dollar sheltered is an additional dollar available for investment. Put differently, tax sheltering facilitates wealth concentration independent of the $r > g$ dynamic, but the magnitude of this effect can expand in contexts where $r > g$ is increasing.

Moreover, sheltering also enhances the ability of oligarchs and multinationals to project political power. Even oligarchs who disagree on social and cultural issues share an overriding material interest in wealth and income preservation, as Jeffrey Winters argues in his seminal comparative study (Winters 2011, 208–272). Thus tax sheltering encourages class cohesion among the oligarchic elite, through the production and reproduction of exclusive privileges (ibid.), and the use of super-PACs and industry associations to facilitate broader political influence. The sequence can be summarized as follows:

Concentrated Wealth at T1—Exclusive Access to Tax Sheltering Strategies—Tax Avoidance—Disproportionate Political Power—More Tax Avoidance—Concentrated Wealth at T2.

The sequence underscores that tax avoidance has a double-sided relationship with oligarchic power: on the "front-side," tax avoidance facilitates unequal political influence by freeing up resources that can be directed to power projection activities; on the "back-side," tax avoidance emerges as a *consequence* of oligarchic power, that is, power directed to maintaining and lobbying for tax loopholes and tax policies that accommodate sheltering. Under conditions where $r > g$, an oligarch's pool of available concentrated wealth at T2 will be greater than at T1, and the cycle can repeat itself again but in a magnified way.[2]

A similar process occurs among multinational corporations, where sheltering exacerbates the disproportionate power of larger firms. Just 82 American multinationals retain over 2500 offshore subsidiaries, with assets of more than $1 trillion, and ten large multinationals hold $680 billion in retained earnings offshore (Bryan, Rafferty, and Wigan 2017, 65–67). One British bank operates 828 corporate entities in 71 countries (Garcia-Bernardo et al. 2017, 1). Multinationals annually avoid billions in tax payments by manipulating the transfer prices of intangible assets and shifting profit made in high-tax countries to low-tax countries, often an entirely legal tactic (Dietsch and Rixen 2014, 154).

Consider Apple Operations International, which was established in Ireland in 1977 (Bryan, Rafferty, and Wigan 2017, 69). By 2011, 64% of Apple's global pretax profits were being routed to this holding company, despite Ireland only representing 1% of global sales (Seabrooke and Wigan 2017, 17). Because Ireland bases tax residency on the location of management, while the United States refers to the place of legal incorporation, these subsidiaries remain in a jurisdictional gray zone. Using similar strategies, Google avoided $2 billion in worldwide taxes in 2011, paying an effective rate of 3.2% on overseas profit though most of these sales occurred in high-tax European countries (Bryan, Rafferty, and Wigan 2017, 68).

In summary, tax sheltering is a hazard whereby some private agents impose fiscal costs on other agents without any obligation to account for those costs. It raises concerns about fiscal fairness while also amplifying preexisting forms of elite power. Together, these three concerns magnify an ongoing "accountability deficit," the failure of representative democracies to adequately confront tax-sheltering agents and force them to account for the public implications of their activity. Neither electoral sanctions nor criminal prosecutions are fully effective against legal forms of sheltering. This void calls for a more creative "extra-electoral" strategy, which I now explore.

The Concept of Extra-Electoral Accountability

The idea of "extra-electoral" accountability involves two distinct but intersecting mechanisms: first, it implies the use of nonelectoral mechanisms to hold *elected officials* accountable. When elected officials are sanctioned through a judicial process (i.e., impeachment), rather than through a contested election, this is an example of extra-electoral accountability. More expansively, however, the phrase can imply the use of nonelectoral mechanisms to hold *private citizens* or organizations accountable, and this second conception is most relevant to my argument for Tax Juries.

Crucially, both forms of extra-electoral accountability have historical precedent. Consider the Athenian people's courts, which compelled Athenian elites, both magistrates and private citizens, to account for the civic consequences of their wealth and power. Litigants could face stiff fines, along with war taxes and liturgies (compulsory charity), which litigants discharged, in part, to win sympathy among jurors. The courts were the "primary tool by which the many could hope to restrain the power of the rich" (Ober 1989, 217). More generally, Athenians deployed the *euthynai*, an audit of magistrates, which allowed citizens to raise accusations of financial misconduct, while retaining dramatic weapons, like ostracism, to punish elites deemed threatening (Landauer 2020; Elster 1999). The result was a "series of ideological compromises, defined and referred to by legal rhetoric," which "helped to bridge the gap between the social reality of inequality and the political ideal of equality" (Ober 1989, 305).

Representative democracies have abandoned these Athenian legacies, replacing lottery with election and forsaking people's courts and other extra-electoral judicial institutions. The reasons for this shift from lottery to election are complex (Manin 1997). Nonetheless, in recent years, both empirical political scientists and democratic theorists have highlighted the limitations of electoral accountability in environments where elites wield ample discretionary influence. Unlike a system of constitutionally enforced oligarchy, which depends on oligarchs exerting formal rule, democracies allow oligarchs to operate from the shadows, through mechanisms like super-PACs or ownership of media conglomerates. Yet critics worry that representative democracies have not adjusted to this reality, still focusing "almost exclusively on the inappropriate power and influence that public officials, not wealthy citizens, might wield" (McCormick 2006, 147). In response, McCormick mounts an aggressive case for citizen assemblies, juries, political trials, accusation processes, and other "plebeian" accountability institutions, which he excavates through a careful reading of premodern popular governments (McCormick 2006; 2011).

In principle, tax sheltering still operates within a standard model of "principal-agent" electoral accountability, in which officeholders are *vertically* accountability to voters. If citizens (the principals) believe that tax sheltering is a problem, they can lobby legislators (the agents) to change tax law and punish them electorally for failing to do so. As Dunn argues, the function of electoral accountability lies precisely in this process of transposing the "horizontal hazards" that persist between citizens onto a "vertical" relationship between officeholders and voters (Dunn 1999, 332–333).

Legislative institutions certainly should play an oversight role. But the proliferation of big-money lobbying raises questions about whether legislative bodies have the incentive structure to vigorously regulate tax sheltering, absent bottom-up pressure from citizens. There are, moreover, considerable "epistemic" advantages in consulting ordinary taxpaying citizens. As Landemore argues, groups of randomly assembled citizens have epistemic advantages that reflect the value of cognitive diversity generally (Landemore 2012). Taxation is a fruitful area for leveraging diverse viewpoints because *all* citizens experience the tax system, but in different ways. A descriptively representative minipublic will include citizens from across the tax spectrum, and this combination of socioeconomic diversity and mutual affectedness means that a Citizen Tax Jury will prove more demographically inclusive than elite legislative institutions.

I favor, then, a division of labor between different accountability mechanisms, between elite legislative oversight and more citizen directed forms of oversight, and between electoral and lottery-based mechanisms, with some targeting officeholders and others targeting private elites. This view is consistent with a critical realist focus on dispersing power (Bagg 2018) and preventing too much consolidation of power in one institution. On my view, accountability mechanisms are not reducible to formal principal-agent relationships. Rather, accountability mechanisms constitute a broader democratic praxis: they are part of an ensemble of institutional vehicles for navigating the inherent risks of political life (Dunn 1999, 332). Democratic accountability has both protective and reformist functions: protective in the sense of serving as a counterweight to existing power imbalances, reformist in the sense of creating a political environment conducive to the pursuit of concrete policy changes.

Of course, policymakers have legitimate concerns about bringing private activity under democratic oversight. I am not contesting this core intuition. Rather, I am suggesting that tax avoidance, even while conducted by private actors, is still an inherently public matter. Specifically, tax sheltering is one among a larger *class* of activities that have in common the use of private

oligarchic and corporate power to influence core democratic processes, within the bounds of legality. Campaign finance–related activities, such as the private funding of super-PACs, are another example. These activities clearly involve the use of massive wealth to impact a core democratic process (campaigns and elections) but are conducted by private oligarchs and corporations who are not electorally accountable. Thus extra-electoral citizen oversight of campaign finance activities may also be necessary, as I argue elsewhere (Arlen and Rossi 2021).

The deeper philosophical basis for democratically regulating private activity in a liberal democracy is beyond my scope. For now, I simply emphasize that (1) there are activities in which "extra-electoral" accountability over private elites can be appropriate and (2) tax sheltering is a crucial example of this class of activities, for all the reasons detailed here. With these concerns in mind, I now explore the structure and functions of my proposed Citizen Tax Juries.

Designing Citizen Tax Juries

Mode of Composition

I want to be clear, at the outset, that the specific mechanics of how Citizen Tax Juries are composed can be context-dependent and determined by the authorizing body. That is because the political implications of tax avoidance can differ across cases. The following analysis underscores how a viable Citizen Tax Jury might function in a U.S. context, but I do not mean to impose a rigid or unalterable institutional blueprint or suggest that the United States is the only democracy where Tax Juries are workable.

I envision two minipublics, each composed of around 50 citizens, chosen by lottery through a representative sampling procedure for four-year terms and paid for their service. The U.S. Congress is the authorizing agency, formally empowering these bodies and demarcating their powers.[3] Each Tax Jury functions as a "single issue" assembly, focused exclusively on scrutinizing legal forms of tax avoidance (suspected cases of criminal wrongdoing are addressed by law enforcement).[4] One Jury focuses on oligarchic tax avoidance and the other on multinational corporations. This division of labor makes sense, since corporate tax codes have distinctive features. CTJs convene two days per week, eleven months per year. Each CTJ selects targets for scrutiny in a citizens' audit, whose procedures are described below. Every calendar year, roughly ten corporations and ten individual oligarchs are selected for audit. Safeguards can ensure that targets of investigation are not identified solely because of race, ethnicity, gender, and sexual orientation.

Citizen Tax Juries will work alongside regulatory appendages, empowered by the authorizing body to assist the Jury over the course of its term. This assistance includes (1) an initial training process, where citizens are introduced to technical considerations pertinent to tax sheltering and (2) ongoing technical assistance as needed, including assisting in determining targets of investigation.

How can Tax Juries retain oversight authority over sheltering activities that happened in the past, and that were considered legal at the time? Isn't this a form of retroactive punishment that runs contrary to basic norms of liberal legal fairness, where the purpose of law is to create a range of stable expectations about what constitutes acceptable behavior? There is a plausible solution to this problem. Upon authorizing Tax Juries, legislators will simultaneously declare that *all tax accounting practices are subject to civil review by Citizen Tax Juries*. This means, in effect, that Tax Juries have legal authority to investigate and render judgments about specific sheltering practices and loopholes employed from the time the Jury was authorized. So agents who use these strategies do so with the knowledge that they are subject to future review. Such review does not constitute retroactive punishment, because agents have arranged their tax affairs provisionally on the possibility of citizen scrutiny.

A few stipulations: first, some small-state tax havens are net beneficiaries—that is, their government *intentionally* accommodates sheltering strategies to secure a comparative advantage, as Peter Dietsch demonstrates in his important work on global tax competition (Dietsch 2015). Even in these nations the benefits of sheltering are often distributed unequally. But, for clarity, I assume that CTJs are most appropriate in countries that are "net losers," in which the fiscal costs of sheltering outweigh the benefits. Second, I am distinguishing tax avoidance from strategic "tax planning" that fits within expectations about how ordinary citizens in a liberal democracy should freely arrange their financial affairs. Small business owners, for example, often make sound strategic decisions about when to sell assets for the purpose of minimizing capital gains taxes while also making strategic use of common deductions, and I do not find these practices concerning.

Accountability Enhancing Powers

The structure of Citizen Tax Juries reflects specific accountability-enhancing strategies. This section surveys these strategies and demonstrates how specific CTJ powers correspond to each strategy.

Informational Accountability: Tax sheltering thrives on secrecy and opacity, so the ability to demand information is crucial. CTJs are empowered

to formally subpoena financial records from those tax-sheltering agents selected for scrutiny, with the assistance of regulatory appendages. Suppose that a known or suspected tax-avoiding company, headquartered in the United States, appears in front of a CTJ. It must supply the Jury with an accurate disclosure of all pertinent offshore sheltering activities. During this *investigative stage*, the Jury retains subpoena power to request relevant accounting documents through an inventory prepared by the regulatory appendages. These subpoenas have the force of law. Compliance will be evaluated by the Jury in coordination with the regulatory appendages. Noncompliant institutions can be referred to the judicial branch for possible sanction.

Discursive Accountability: When revelations about the Icelandic Prime Minister's asset sheltering exploded through a confrontational television interview, the episode led to nationwide protests and the politician's forced resignation (Erlanger, Castle, and Gladstone 2016). This episode vividly underscores the power of discursive confrontation. But most tax-sheltering agents are never forced to publicly explain or justify their activities to ordinary citizens. Discursive accountability, to "demand an account" through in-person exchanges, promotes transparency but also has vital democratic functions.[5] As Ober demonstrates, the Athenian people's courts, in calling powerful Athenians to discursive account, reinforced the symbolic power of democracy as a regime controlled by the citizenry (Ober 1989). The specter of discursive scrutiny encouraged Athenian elites to make financial contributions to the city lest they face harsh judgments from jurors. Likewise, compelling elites to explain their tax sheltering reinforces the idea that in a democracy, these shadowy activities are proper objects of citizen scrutiny.

CTJs can conduct public hearings in which both oligarchs and corporate officers submit to questions about the structure, consequences, and fairness of their sheltering activities. Suppose that a company dodges 80% of taxes on U.S. sales by directing profits to Irish subsidiaries. Citizens might ask executives why the company should continue to enjoy public goods in America, such as publicly funded infrastructure, when their American-generated profits are shifted to Ireland, or why some of the company's salaried employees pay more taxes proportional to their income than the company pays proportional to its profits. Executives might respond by defending the economics of offshoring, arguing that it ultimately benefits ordinary Americans through increased shareholder wealth (pension funds) or through the redirecting of offshore funds back into the company for job creation and R&D activities. But any explanation must pass muster with citizens who have good reason to be concerned about the appropriateness of these strategies.

Likewise, CTJs might ask specific billionaires to justify strategies like "round tripping," where assets are shifted to Caribbean shell companies and then reinvested in American equities with lower tax exposure. Or they can confront real estate tycoons who have placed properties in offshore shell companies and then used loopholes like depreciation, where asset value is artificially depressed for tax benefit. If these proceedings uncover criminal violations, companies are referred to relevant law enforcement agencies. But usually no laws have been broken, and companies can plausibly insist that they are simply following the rules of the game; that failure to shelter would be a competitive disadvantage. But this claim is ripe for a discursive back and forth in which citizens confront executives about whether the rules are in fact appropriate.

Agenda-Setting: After gathering information, holding public hearings, and then deliberating, Tax Juries can proceed to an agenda-setting stage, which involves (1) sending nonbinding instructions to legislatures and (2) proposing binding referenda. CTJs are empowered to produce one "policy memo" every year. These memos summarize the content of their activities for that year, culminating in one concrete policy recommendation. These are delivered to the legislature, which has sixty days to acknowledge receipt and schedule debate on the recommendation. Within six months of receipt, legislatures must produce a report explaining their stance and any future action-steps. While the recommendation itself is nonbinding, the agenda-setting powers are formal and binding.

Additionally, each CTJ can propose one popular referendum every two years, corresponding with congressional election cycles. These referenda involve concrete proposals to enact tax reform measures that will inhibit specific sheltering strategies. There is already empirical precedent for minipublics proposing policy referendums, as I note below.

Legal Authority: Alongside their agenda-setting functions, CTJs can also exert legal authority through a process analogous to "jury nullification." While the theory and practice of jury nullification is outside my scope, the concept is quite intriguing here.[6] Conventionally, jury nullification involves juries pronouncing a criminal law illegitimate by failing to enforce it. Here, the problem is less unjust laws than the failure of existing laws to capture the broader spirit of the tax enforcement system. In practice, CTJs can continually render judgments about sheltering practices that are deemed statutorily legal but nonetheless problematic. These judgments, in effect, take the form of nullifying an existing tax loophole for failing to comply with the broader spirit of tax law. Specifically, CTJs can (1) pronounce on sheltering activities

that are currently legal, but that members believe should be criminalized, and (2) pronounce on sheltering activities that tax jurors believe should be subject to more aggressive regulation, such as stricter disclosure requirements, even as they remain legal. Over time these accumulated judgments compose a body of work that can carry normative weight within a common law system, as Tax Juries come to function almost like a lower appellate court. In principle, its judgments can be invoked by higher courts or legislatures when recommending or enacting legal changes.

Sanctioning: Sanctions are valuable as mechanisms of both deterrence and punishment. How might CTJs achieve some of these benefits without raising concerns about overreach? First, several informal sanctions are already built into the powers articulated above. Agents might be subjected to reputational harm, as embarrassing revelations or tone-deaf answers given in public hearings go viral. The costs of reputational harm will differ according to industry-specific factors (i.e., the visibility of a company with consumers, the elasticity of product demand). Individual oligarchs are also vulnerable to reputational harm, especially those aspiring to political office.

More aggressively, CTJs could be empowered to compose a "tax avoidance registry" in which specific corporations or oligarchs are designated as "tax avoiders of greatest concern." This designation applies to cases judged as particularly egregious and involves concrete penalties: (1) annual appearances before the CTJ for a period of four years; (2) enhanced asset disclosure requirements; (3) mandatory annual IRS audits; and (4) other enhanced oversight provisions to be determined. To avoid overreach, CTJs are limited in the number of times they can apply the designation per year. An accessible electronic database allows the public to search for specific companies or oligarchs and determine whether they are in the registry, similar to sex offender registries.

This section elaborates a horizon of possibilities for how Citizen Tax Juries might operate. However, as noted earlier, the particular mix of institutional features can be determined in a context-dependent manner by the authorizing body. This context sensitivity seems appropriate because the civic consequences of tax sheltering will manifest differently between countries. I believe, however, that information gathering, discursive accountability, and agenda-setting powers are minimum prerequisites for an effective CTJ. Reputational harm and increased transaction costs can occur as a byproduct of these processes. By contrast, formal sanctioning powers are optional features that might occur in some political contexts but not others. Finally, the jury nullification analogy, while speculative, provides a compelling template for thinking about how CTJs might contribute to existing legal discourse.

Situating CTJs as a Democratic Innovation

I now want to situate Citizen Tax Juries within the ongoing debate about the promise and limitations of deliberative minipublics. This debate reflects the "systemic" turn in deliberative theory, which has broadened its focus beyond discrete sites of citizen interaction and toward the wider set of interconnected fora that constitute a representative system (Afsahi 2020; Owen and Smith 2015; Mansbridge et al. 2010). Minipublics are located in the "middle ground" between formal decision-making and the informal public sphere (Brown 2006, 203). Ideally, they are "small enough to be genuinely deliberative, and representative enough to be genuinely democratic" (Goodin and Dryzek 2006, 220). But critics worry that even well-composed minipublics lack "uptake" into the broader policy process. They might promote participatory elitism, furthering the chasm between active and nonactive citizens. Healthy minipublics are not, necessarily, indicative of a healthy mass public, and fixating on the former, some worry, will allow problems with the latter to fester (Chambers 2009).[7] Proponents counter that minipublics have an essentially complementary and interdependent relationship with the system. As "information proxies," they provide inputs into broader political debates (Beauvais and Warren 2019; Warren and Gastil 2015) while offering new outlets for ordinary citizens to drive the policy agenda (Curato and Böker 2016; Goodin and Dryzek 2006). However, critics worry that minipublics will either reproduce the epistemic deficits of the wider citizenry, or prove vulnerable to cooptation by powerful actors (Shapiro 1999).

In this context, tax avoidance provides an important case study. First, tax sheltering involves high technical complexity, raising questions about whether citizens can productively intervene. Second, it involves high affectedness: *all* citizens are vulnerable to its fiscal consequences (albeit to different degrees) and so, unlike more niche issues, its hazards cut across socioeconomic and geographic groups. Third, oligarchic and corporate power plays an outsized role in this domain, as argued earlier. Finally, most citizens, as taxpayers, can internalize a general sense of concern about sheltering practices, and this makes it a less ethically polarizing issue.

This combination does not characterize every issue domain. Some domains might be technically complex, but less expansive in the number of citizens affected (i.e., environmental hazards associated with a local factory). Others involve significant moral disagreement but relatively low levels of elite entrenchment. A minipublic addressing public funding for stem cell research must mediate competing ethical worldviews to find common ground. CTJs are tasked less with reconciling competing ethical doctrines than with translating citizens' preexisting intuitions about the "abstract"

harm of tax avoidance into more concrete understandings of how sheltering strategies operate and might be reformed. CTJs thus provide a useful frame for thinking about three common criticisms: concerns about the epistemic competence of citizen assemblies, concerns about their ability to gain policy uptake, and concerns about elite opposition to their activities.

First, skeptics worry that ordinary citizens are not competent to intervene in complex issue domains (Achen and Bartels 2016; Brennan 2016). Although tax sheltering is a particularly technical issue, such concerns should not be decisive. Indeed, the "wealth defense industry" strives to manufacture complexity by creating tax avoidance strategies that are illegible to ordinary people. Complexity is itself a byproduct of elite entrenchment. Resisting citizen oversight on epistemic grounds only validates these strategies and exacerbates elite entrenchment. The challenge when designing CTJs is minimizing technical barriers while still affirming the epistemic value of citizen oversight over tax issues.

The regulatory appendages attached to CTJs help translate complex accounting issues into terms citizens can grasp. Each CTJ can begin its term with an intensive miniseminar complete with case histories of past tax avoidance episodes, lessons on existing sheltering strategies, and tools to understand the distinction between illegal and legal sheltering. There is empirical evidence that minipublic participants *want* to acquire information from experts and are disappointed when their information proves unilluminating (Jacquet 2019, 647). Citizens are imminently capable, I think, of understanding common strategies such as "round tripping," or the corporate use of Irish subsidiaries. Moreover, because CTJs are "single-issue" bodies with multiyear horizons, they can, arguably, develop more expertise than legislatures focused on multiple issues. CTJs can help demystify the sheltering process by forcing tax avoiders to explain their activities in nontechnical language. Over time, CTJs will become acquainted with common discursive strategies elites use to justify sheltering, as the process of seeking discursive accountability brings its own epistemic payoff.

Yet even competent minipublics face an "uptake" challenge: "the political impact of minipublics has been highly contingent on the willingness of decision makers to take their recommendations into account" (Setälä 2017, 854). Minipublics are most influential when their position is regular and formalized, and CTJs should indeed become "more or less permanent" (ibid., 853) fixtures, given the chronic nature of sheltering. Uptake is promoted through the agenda-setting powers advocated above, which (1) bind legislatures to debate specific CTJ proposals, (2) bind legislatures to inform CTJs on the content of those debates, and (3) bypass legislatures altogether through referenda. Of course, referendum processes have shortcomings, but they do

provide a potential route for bypassing legislative gridlock. In Oregon, the Citizens' Initiative Review (CIR) distributes information directly to voters through policy pamphlets, and CTJs could prepare similar dossiers before each referendum (Knobloch, Barthel, and Gastil 2020).

The British Columbia Citizens' Assembly on Electoral Reform (BCCA) provides another useful referent. It consisted of 160 randomly selected citizens convened over a multimonth period in 2004 to recommend a new electoral system for the province (Grant 2014). Crucially, the provincial government *precommitted* to putting its proposal up for referendum, "likely the first time that governments handed over so much power to citizens on a constitutional issue" (ibid., 541). The BCCA underwent an initial learning process similar to what I envision for CTJs. Its ultimate recommendation for a single-transferable vote system received nearly 57% support at referendum but failed because of a super majority requirement. Nonetheless, the experiment had many successes. Voters more knowledgeable about BCCA activities, and more confident in its design, were generally more supportive of its proposal (Cutler et al., 2008). Thus the institution served as a "facilitative trustee," effectively mediating between legislatures and the citizenry (Warren and Gastil 2015).

Yet the BCCA was a provincial body addressing a discreet constitutional issue. Tax sheltering is not reducible to one specific constitutional question—it involves the chronic exercise of elite power. Indeed, tax sheltering is among the *most* challenging issue domains from the standpoint of elite entrenchment. Thus CTJs might become an object of elite capture, as jurors encounter pressures that interfere with their independence. Elites might lobby legislatures against CTJ initiatives while campaigning against CTJ referendums in the partisan press, undermining the "uptake" of CTJ proposals.

One compelling argument for randomly assembled citizen bodies is that they are structurally less vulnerable to elite capture. In principle, lottery provides protection against bribery and influence peddling by preventing donors from targeting minipublic participants in advance of their service (Landemore 2020, 100). And it insulates citizens from the financial pressures that surround electoral competition. Landemore emphasizes that no known minipublic has "demonstrated capture by elected representatives, experts, bureaucrats, or lobbyists" (ibid., 196–197); "just the opposite," in fact, as a Texas experiment in deliberative polling led to energy policies at odds with the oil and gas lobby. In Iceland, citizens involved in the drafting of constitutional reform proved "both eager and able to resist a fair amount of external pressures" (ibid.).

Some tax jurors might seek private employment as tax experts, so they can undergo a "cooling off" period, prohibited from seeking specific lobbying or

consulting work for a period of years. Safeguards, such as regular turnover, can help moderate the chance of bureaucratic capture by "regulatory appendages." One study underscores that minipublic participants view their function as being an advocate for ordinary citizens estranged from detached elites (Jacquet 2019, 648-649). When these norms prevail, I would expect CTJ participants to stand guard against attempts to usurp the integrity of their work.

Nonetheless, critics worry that elites can exploit institutional vulnerabilities and infiltrate lottocratic systems (Landa and Pevnick 2021). Lottocratic institutions are either strong but vulnerable to elite capture, they argue, or insulated from these pathologies but weak and ineffective. When lottocratic institutions are empowered with formal decision-making powers, then special interests invariably have more incentives to penetrate such bodies, precisely because their activities are more consequential. Conversely, safeguards designed to prevent capture might undermine efficacy by placing limits on decision-making, or by interfering with a lottocratic institution's ability to maintain descriptive representation (ibid.).

Such criticisms provide subtle and important reasons for resisting "lottocracy" as a full substitute for electoral institutions. But Landa and Pevnick acknowledge that lottocratic assemblies *can* play a productive role as agenda-setting and information-gathering bodies alongside electoral institutions. My argument is compatible with this view: Tax Juries will continue to function alongside conventional legislative institutions with the hope that the advantages of both lottery and election can be mutually reinforcing.

Crucially, from a critical realist perspective, no single institution can eliminate longstanding forms of elite entrenchment. Democracies must develop a repertoire of strategies: both offensive weapons that proactively subject elites to greater scrutiny and defensive weapons that protect citizens from an overzealous state, as Bagg (2018, 900–901) argues. CTJs are not a perfect weapon. The question is whether they still empower citizens in meaningful new ways without being oppressive themselves. Even a partially effective CTJ would offer improvements on the status quo, where accountability mechanisms are entirely lacking. So long as CTJs do not exacerbate elite capture, then the rational for institutional experimentation, for giving citizens an additional weapon, remains compelling.

Final Objections

I now consider some final objections to my argument. First, why devote scarce political capital to CTJs instead of just improving legislative oversight? This objection overlooks a crucial point: successful CTJs can *expand* the range of political capital available for pursuing other, complementary, enforcement strategies (Beauvais and Warren 2019, 12–16). This includes ongoing work by

professional prosecutors who can and should operate in tandem with Tax Juries. Indeed, as proponents argue, minipublics can break legislative gridlock and generate bottom-up legitimacy for stalled reforms (ibid.).[8] Moreover, my argument, while primarily instrumental, can still appeal to a secondary set of "intrinsic" concerns about political equality, concerns well established in the deliberative democracy literature (Wilson 2019). I see no reason why CTJs are less capable than other minipublic experiments in promoting egalitarian goods identified by deliberative democrats (i.e., reciprocity, mutual justification), and this adds additional value to the institution.

Second, given their finite resources, tax enforcement agencies constantly make decisions about which high-value tax avoiders to target for scrutiny, and this process always invites the charge of "selective enforcement." Larger, more publicly visible companies and oligarchs may invite additional scrutiny, which does not seem entirely inappropriate. Taxpayers invite scrutiny because they have used specific sheltering practices, and these practices, rather than the private life of taxpayers, are always at the center of the discursive exchanges. CTJs are not mechanisms for general character assassination. Their ultimate goal is not to harm individual agents, but to enhance accountability and facilitate policy change.

Third, might tax avoiders simply park their mobile capital in locales where CTJs are not established? Currently, many companies can use tax haven subsidiaries while still maintaining core operations in mature Western economies. They can "have their cake and eat it too," since full physical and legal relocation to a tax haven would prove far costlier. Thus domestic enforcement agencies still have considerable leverage, despite the threat of capital flight. Tax Juries can amplify this leverage by making companies publicly justify their reasons for seeking relocation. Capital flight to tax havens is always a possibility. This is a risk that Tax Juries can and should consider during deliberations. But I don't believe this threat undermines the original rationale for having Tax Juries.

Tax sheltering is obviously an issue with considerable implications for global, not just domestic, politics. It occurs alongside various policies of the International Monetary Fund [IMF] and World Trade Organization [WTO] that impact the global poor. One might worry, then, that CTJs have no obligation to consider wider global justice questions. National-level enforcement action will undoubtedly have global consequences. But tax avoidance clearly falls within the jurisdiction of domestic publics, given the threats to fiscal health. With the costs of sheltering distributed unevenly between nations, justly allocating the burdens of any global enforcement action will prove challenging. This fact reinforces the value of domestic adjudicatory bodies that can deliberate on the specific harms of tax sheltering, as they manifest within that political unit.

One study suggests that more international tax transparency can provide domestic governments with "new room to maneuver," as reductions in capital

flight create a better incentive structure for enacting domestic tax reforms. The study suggests that domestic and international enforcement measures are, indeed, complementary (Ahrens et al., 2020). On an optimistic view, then, CTJs might be the precursor of a global dialogue among citizens differentially impacted by sheltering. Reformers can operate on two tracks, enhancing accountability in domestic contexts while still working towards substantive global initiatives. CTJs, while situated on the first track, hardly preclude action on the second.

Conclusion

Offshore tax sheltering is a complex problem that merits greater attention from political theorists. Tax sheltering has become a defining feature of contemporary capitalism, persisting at the intersection of multiple structural trends: inequality both between nations and within them, wealth concentration among an oligarchic elite, an increasingly sophisticated financial services industry, a decentered corporate geography in which multinationals operate in different jurisdictions simultaneously. Against this background, Citizen Tax Juries are accountability-enhancing institutions that respond to the specific fiscal hazards associated with tax sheltering while also contributing to the wider democratic objective of confronting concentrated elite power. They operate in a "post–Panama Papers" climate where the public has become newly alert to the sheer breadth and depth of sheltering strategies.

Tax Juries have several core functions. First, they can investigate suspected tax avoiders and engage in discursive exchanges with tax avoiders about the consequences and fairness of their sheltering. These discursive processes can raise public awareness while reinforcing the democratic idea, first developed in Athens, that socioeconomic elites should be held accountable to ordinary citizens. Second, Tax Juries can work to facilitate policy change through agenda-setting activities, including binding directives for legislative debates, and public referendums that bypass legislatures altogether. Third, and most aggressively, Tax Juries might impose sanctions by adding specific agents to a "tax avoidance registry" that carries penalties. The particular mix of functions can be determined in a context dependent manner. However, I maintain that the investigational, discursive, and agenda-setting powers are minimum features of an effective Tax Jury, while the sanctioning powers are optional. Finally, the pronouncements of Tax Juries can assume the quality of a legal precedent that is available to higher courts or legislatures.

Ultimately, this proposal underscores that minipublics can provide remedies even in a challenging issue domain characterized by considerable technical complexity and elite entrenchment. Tax juries could be cultivated in other complex domains, like campaign finance, central banking,

or mortgage and debt policy, where nonaccountable socioeconomic power proliferates.[9] Thus CTJs are a useful test case for the literature, broadening our horizons of the range of issues that might be amenable to minipublic intervention.

Certainly, in a liberal democracy, citizen juries cannot have oversight over every facet of socioeconomic life, as this would be overly intrusive. Institutional designers must prioritize issues in which the interplay between private power and public costs is especially high. Tax sheltering is noteworthy in the degree to which it allows private power to impact a core government function (revenue collection) that affects all citizens to such a substantial degree. Thus, it is an especially compelling area for initiating institutional experimentation.

Nonetheless, as argued earlier, tax avoidance is just one prominent example of a broader *class* of activities that involve private oligarchic and corporate agents exerting public influence. Moving forward, democratic theorists must engage with this class of activities and clarify the terms on which private elites should be held democratically accountable, even when acting within the law. Democratic theorists should also identify cases where enhanced accountability is not appropriate or needed because normal channels of electoral representation are sufficient. Such research can enliven future debates about the content of democratic agency, about the proper boundaries between public and private, and about the normative standards that ordinary citizens should employ when assessing socioeconomic elites. Indeed, work that uses Tax Juries as a case study for broader discussions of political judgment can contribute to debates about democracy and knowledge that stretch back to the Ancient world.

Oligarchs and multinationals will continue to retain a privileged position and the perennial ability to exploit tax loopholes while exerting domestic political influence. Thus constant vigilance is required. Tax sheltering offers an unparalleled window onto the wider set of normative concerns associated with the "new Gilded Age." Citizen Tax Juries will not resolve sheltering overnight, but they are an apt form of vigilance.

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Notes

1. Crucially, citizens who employ different conceptions of tax fairness, and disagree about whether taxes are too high or too low, may still perceive tax sheltering to be problematic on these grounds. More generally, I want to emphasize that the critique of tax sheltering is not reducible to a specific conception of distributive justice. Libertarians, who advocate lower tax rates, and left-liberals, who advocate higher rates, can both agree that tax sheltering provokes important normative dilemmas.
2. My argument here is compatible with the view that societies can accommodate some degree of concentrated wealth as a byproduct of marketplace structures that have other socially desirable functions. I am not suggesting that concentrated wealth is inherently objectionable. Nonetheless, the cycle warrants attention because it underscores why tax avoidance is such a systemic feature of contemporary political economy.
3. Why would legislative elites authorize an institution that delegates authority to ordinary citizens? I have chosen to fixate on the normative rationale for CTJs and their structures and functions, while putting this "authorization" dilemma aside. This issue certainly deserves attention in future work, but it need not be the immediate focus here.
4. On the advantages of using lottery to compose single-issue assemblies, see Guerrero (2014).
5. On the mechanics of discursive accountability, see Mansbridge (2009).
6. My argument here resonates with recent work on the jury as a distinctively democratic institution: see Schwartzberg (2018) and Chakravarti (2019).
7. See also Lafont (2015).

8. In principle, special counsels or other prosecutorial agencies can be mechanisms of "extra-electoral" accountability by investigating "legal" forms of tax avoidance, working alongside Tax Juries.
9. Of course, monetary policy does have some built in accountability mechanisms (i.e., automatic oversight by policymakers), and some might view these mechanisms as sufficient. However, I do think issues like central banking and public debt present some of the same normative dilemmas as tax sheltering, though there are also important differences between the two issues. For a critical realist argument for subjecting credit-debtor relationships to more deliberative scrutiny, see Prinz and Rossi (2021).

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Gordon Arlen is a postdoctoral fellow in the Justitia Center for Advanced Studies at the Goethe University Frankfurt, working under the supervision of Rainer Forst. Previously he served as postdoctoral fellow in the Department of Political Science at the University of Amsterdam. He received his PhD in 2017 from the University of Chicago where his dissertation, was nominated by the Department for the Leo Strauss prize. His published work has appeared in *The European Journal of Political Theory* (2016), *Polity* (2017), *Inquiry* (2018, with Enzo Rossi), and *Moral Philosophy and Politics* (2021, with Enzo Rossi). Gordon is currently working on a book project entitled *Oligarchs Among Us*, which focuses on the oligarchic challenge to democracy as it manifests in both historical and contemporary frames. He will be a Visiting Assistant Professor at Swarthmore College beginning in fall 2021.