

Global Taxes and a More Equitable Global Political Economy: A Feminist Analysis

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Declaration

I, the undersigned, hereby declare that the work contained in this thesis is my own original work and that I have not previously in its entirety or in part submitted it at any university for a degree.

Abstract

Feminist international relations theories stress that global solutions to environmental, social and economic dilemmas will not be accurately diagnosed nor corrected until hierarchal social relations, including gender relations, intrinsic to the global economic and political framework are recognized and altered. How does a feminist interpretation of international relations aid in the adoption of global taxes to benefit women? This study explores the ways a mechanism such as global taxation could be utilized to create a more equitable global political economy. The study is exploratory making use of a qualitative methodology employing secondary data from industries such as tourism, toy production, and textiles.

Feminist perspectives on environmental, social, and economic security, rational actor behavior and collectivism facilitate the dialogue which is essential for global tax implementation. The adoption of global taxes has the capability to better the lived experiences of women globally by minimizing poverty and strengthening the working conditions of women worldwide. Proposed carbon taxes and global commons taxes work to redefine environmental security by placing appropriate price indicators on the use of globally used resources. Proposed email taxes, world trade taxes, and currency exchange fee taxes grant the fiscal resources necessary to create greater economic and social security.

Chapter One is an analysis of the global political economy. Chapter Two explains the controversial and progressive idea of a global tax administered by the United Nations to deal with the inequity of globalization. Chapter Three focuses on the linkages between the introduction of a global tax and the feminist perspective on the global political economy. Chapter Four summarizes the structural inadequacies of the current economic framework to address the economic and social grievances that global taxes combat.

Opsomming

Feministiese teorieë oor internasionale verhoudinge benadruk die feit dat wêreldwye oplossings vir omgewings-, maatskaplike en ekonomiese probleme nóg akkuraat gediagnoseer nóg reggestel kan word tensy hiërgiesesosiale verhoudinge (waaronder genderverhoudinge), wat onlosmaaklik deel van die wêreldwye ekonomiese en politieke raamwerk is, as sulks erken en verander word. Hoe dra die feministiese interpretasie van internasionale verhoudinge by tot die instelling van wêreldwye belasting wat vroue tot voordeel strek? Hierdie studie ondersoek maniere waarop 'n meganisme soos wêreldwye belasting benut kan word om 'n billiker wêreldwye politieke ekonomie daar te stel. Die studie is ondersoekend van aard en maak gebruik van kwalitatiewe metodes wat sekondêre data uit bedrywe soos toerisme, speelgoedproduksie en die tekstielbedryf gebruik.

Feministiese standpunte oor omgewings-, maatskaplike en ekonomiese sekuriteit, rasionele optrede en kollektiwisme dra by tot dialoog wat noodsaaklik is vir die instelling van wêreldwye belasting. Danksy die instelling van wêreldwye belasting kan die lewenservaring van vroue wêreldwyd verbeter word deur armoede te beperk en werkstoestande van vroue wêreldwyd te verbeter. Die voorgestelde koolstofbelasting en wêreldmeent-belasting sal bydra tot 'n nuwe benadering in omgewingsbeveiliging deurdat toepaslike prysaanwysers aan die gebruik van wêreldwyd benutte hulpbronne gekoppel word. Die voorgestelde e-posbelasting, wêreldhandelbelasting en belasting op valutagelde sal nodige fiskale middele bied vir die daarstelling van beter ekonomiese en maatskaplike sekuriteit.

Hoofstuk 1 is 'n analise van die wêreldwye politieke ekonomie. Hoofstuk 2 is 'n uiteensetting wêreldwye belasting as kontroversiële en progressiewe konsep, wat deur die Verenigde Nasies geadministreer sou word om die wanbalans in globalisasie die hoof te bied. Hoofstuk 3 handel oor die raakpunte tussen die instelling van 'n wêreldwye belasting en die feministiese beskouing van die wêreldwye politieke ekonomie. Hoofstuk 4 bied 'n oorsig oor die strukturele ontoereikendheid van die huidige ekonomiese raamwerk met betrekking tot die ekonomiese en maatskaplike griewe wat wêreldwye belasting sou bekamp.

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Though the interconnectedness of the world is valued in the marketplace, it has yet to be actualized in terms of ecological security, global human rights, and access to resources for most of the citizens of the world. New questions are arising in international relations concerning the prospects of security and sustainability. The ill consequences of the current structure of the global political economy are pronounced for women. Women are positioned at the bottom of the socio-economic scale. In this position they bear a disproportionate amount of the losses of continued economic integration (Tickner 1992, 86-90).¹

The global political economy and Eurocentric trade and development policies have consequences that affect global citizens along the lines of gender and socio-economic status. Third World men are negatively affected by these policies, but Third World women are systematically impoverished. The July 1991 report of the International Fund for Agricultural Development (IFAD) indicated that the number of Third World rural women living in poverty had increased by 50 percent in the past twenty years. That is roughly 550 million women, representing 67 percent of the agricultural labor force, whom produce up to 70 percent of their family's food supply.² In many regions women are the primary food, fuel, and water gatherers. As a result these women have particularly strong interests in reversing deforestation, desertification, and water pollution (Peterson and Runyan 1993, 143).³ Women are also endangered by the rise in sex-tourism in tourism dependent developing regions. When welfare options are cut back, or when poverty and weak healthcare systems create persons unable to care for themselves, women overwhelmingly take on these responsibilities (Ibid., 86-90).

Feminist work interpreting international relations challenges the validity and applicability of common definitions prevalent in traditional international relations discourse. A common critique displayed in feminist work is the faulty androcentric leaning of international relations theory and the global political economy. Androcentric refers to a male centered orientation that places men's way of being and knowing

¹ Tickner, Anne J. 1992. *Gender in International Relations*. New York: Cornell University Press.

² 1999. "International News: Rural Women Worldwide." *Ms.* November/ December.

³ Peterson, Spike V. and Anne Sisson Runyan. 1993. *Global Gender Issues*. Oxford: Westview Press.

as the norm and standard for all people regardless of gender (Ibid., 21-25). Definitions of rational actor, natural security, the state and citizen are thoroughly 'masculinized.' They posit the state as the primary actor in international relations which is motivated by rational self interest to maintain power. The notion of national security being tied strictly to military endeavors as opposed to ecological, economic and social security is questioned in feminist theory (Mische 1989, 389-427).⁴ This depersonalized view of a rational actor, either state or person, working out of economic self interest is cited as the premise of our ecological and military dangers (King 1981, 14-16).⁵ In contrast feminist work explores ideas of collectivism for its ability to create salient solutions to global problems (Ruddick 1989, 152).⁶

The androcentric ordering of international relations obscures a holistic view of international relations and denies people alternative interpretations to understand their political setting within (Tickner 1992, 104). The feminist analysis of international relations argues that that global inequity and economic instability within the global economy is a consequential result of faulty definitions that perpetuate political thought. These definitions facilitate the structure of international relations that disadvantages women, the environment, peace and security, and social well-being (Ibid., 104).

Do we live in a world set up of unitary autonomous states that interact with each other in order to secure individual power? And if so, how are common goals such as environmental stability, international human rights including women's rights, global economic inequity and other globally integrated issues addressed? Posing the question, how does the feminist interpretation of international relations support the adoption of global taxes to benefit women?

Feminist theory that works to redefine core definitions in international relations theory finds salient expression in the adoption of global taxes. Feminist ideas on environmental, social, and economic security could be facilitated by the adoption of a series of different taxes on differing industries.

⁴ Mische, Patricia M. 1989. "Environmental Security and the Need to Reconceptualize Sovereignty." *Alternatives* 14:4.

⁵ King, Ynestra. 1981. "Feminism and the Revolt of Nature." *Heresies* 4(1):12-16.

⁶ Ruddick, Sara. 1989. *Maternal Thinking: Towards A Politics of Peace*. New York: Ballantine Books.

Throughout this study a Tobin tax (currency exchange fee), email tax, arms trade tax, carbon tax, and aviation tax will be explored. This study is primarily a theoretical enunciation of the varying feminist interpretations prevalent in international relations focusing on how they correlate with global taxation. The methodology of the study is qualitative using secondary data from industries such as tourism, technology and toy production.

Chapter One is an analysis of the global political economy. It will begin with a brief explanation of the history of neo-liberalism. The instability of the current global economy and how it serves to perpetuate global inequity will be addressed. This chapter will explore some of the paradoxes of globalization in concerns to economic equality, gender, and the interaction of states and multinational corporations in international agreements. The feminist approach to the global political economy and international relations will be elaborated in detail in the second half of Chapter One. The concept of the gender variable and how our construction of gender shapes politics and political outcomes will be highlighted. Rational actor will be analyzed for its link to economic self interest and moral behavior. National security will be evaluated in terms of war and environmental dangers. The question of what constitutes wealth will be addressed. Finally the chapter will end with a feminist critique of the dominant liberal pluralist theory of which realism plays a major part. Particular focus will be on how classical definitions used in political thought translate into tangible, political policy. Feminist interpretations of neo-mercantilism, neo-liberalism and realism will be laid out to serve as a conceptual framework to understand why global taxes are necessary. Feminist insights into international relations will be used to foreshadow some of the problems evidenced with globalization and search for more socially responsible alternatives.

Chapter Two explains the controversial and progressive idea of a mechanism of global taxation to address the inequity of globalization. Other forms of capital controls, such as environmental subsidies and domestic environmental taxes will be analyzed as alternatives to global taxation. Carbon taxes, Tobin tax/currency exchange fee taxes, aviation taxes, email taxes, world trade taxes, arms trade taxes and global commons taxes will be explained. The focus will be on how each specific tax would operate and the controversial questions that arise in implementation. The plausible role of the United Nations serving as the regulatory body to oversee global taxation will also be discussed.

Chapter Three focuses on the linkages between a mechanism of global taxation and a feminist perspective on the global political economy. This chapter defends how a feminist interpretation of international relations supports the adoption of global taxes to benefit women. Chapter Three highlights how feminist interpretations of economic, social and environmental security could be met with specific global taxes. For feminist international relations theorists 'national security' entails the economic, environmental and social security of global citizens. These three forms of security: social, environmental and economic could plausibly be met, or at the very least strengthened, through the adoption of specific global taxes. The benefits of achieving these various forms of security directly correlate to the lived experiences of women in the global economy. The intended focus will be on exploring the lived experiences of factory workers, prostitutes and subsistence farmers from Thailand, Africa, Korea, and the Philippines. The essential issue in this section is how women are used as capital in the international political economy, especially in the tourism industry. The linkages between a United Nations global tax and feminist perspectives on collectivism and rationality will be highlighted to show how this framework is vital to address the social, ecological and economic consequences of the current liberal pluralist system.

Chapter Four summarizes the core findings of the need for global taxes and defends how a feminist interpretation of international relations aids in the adoption of global taxes to benefit women. The linkages between a feminist interpretation of international relations and global taxes will be restated. Chapter Four also foreshadows some of the difficulties in acceptance, administration and what methods can be used to support global taxes.

The adoption of a mechanism of global taxation is a move to create a form of tangible policy to address the changing nature of international relations. As Tickner notes, "...how can humanity reduce the likelihood of international violence and create minimally acceptable conditions of world-wide economic well-being, social justice, ecological stability, and democratic participation in the decision making processes?" (Tickner 1992, 13). Global taxes could serve as the means to accomplish such tasks with the end goal of alleviating global inequity and reversing the vulnerability of women in the current economic framework.

Chapter One: Feminist International Relations Theory and Global Taxation

This study explores the connections between feminist interpretations of international relations and global taxes. The question posed is how does a feminist interpretation of international relations aid in the adoption of global taxes to benefit women? To understand how global taxes benefit women, a brief explanation of neo-liberalism, neo-mercantilism and realism will serve as a framework to draw from throughout the study. This study is couched in the feminist interpretation of international relations which will be utilized to address the structural inequities that have arisen from neo-liberalism, neo-mercantilism and realism.

1.1 Liberalism and Neo-Liberalism

Liberalism is a broad theory. It supports the superiority of democratic regimes, and supports the democratic peace thesis. States are only one of many actors in the international setting. Other actors such as the United Nations, the IMF, World Bank and multinational corporations are equally important actors in the shaping of global affairs. Liberalism proposes that within this cooperation of actors interests can be framed in a nonviolent manner, primarily interests are framed through economic interaction (Strauss and Cropsey 1987, 927-934).⁷

Liberalism advocates the wealth producing efficiency of the market to allocate goods and services. The transfer of support from mercantilism, which supported government involvement in economic and trade concerns, to liberalism was fostered in part by Locke's work on freedom, free consent, and the right of insurrection detailed in his work *Essay on Civil Government* published in 1690 (Beaud 2001, 36).⁸ Classical political liberals reject the idea that any external moral values exist, rejecting political organization that follow religious, utopian or communist lines. For liberals economics and politics should ideally be separated. Liberals believe in equality among participants in a liberal society, however they also believe in variances in talent and ability (Tickner 1992, 71-78).

⁷ Strauss Leo and Cropsey Joseph. 1987. *History of Political Philosophy: Third Edition*. London: The University of Chicago Press.

⁸ Beaud, Michael. 2000. *A History of Capitalism: 1500-2000 New Editions*. New York: Monthly Review Press.

From the ideas of liberalism and market liberalism rose neo-liberalism. A general characteristic of neo-liberalism is the desire to intensify and expand the market. This is done by increasing the number, frequency, repeatability, and formalization of transactions. The emphasis on property, in classic and market liberalism, has been replaced by an emphasis on contract (Cox 1987, 231-235).⁹ Under neo-liberal practices the growth of the financial services sector is related to these neo-liberal characteristics. The speed of trading is increased as is the creation of sub-markets, typically within an enterprise (Ibid., 231-235).

The rational actor model describes how man is motivated to act to maximize his/her economic self-interest. Liberals believe that even in this self-serving act outcomes are produced that are beneficial to everyone. Market liberals support the idea that economic transactions should maximize the effect of each transaction on every other transaction (Tickner 1992, 71-96). The stretch of liberalism goes beyond the allocation of goods and services. Many liberals also believe that free trade will produce an increase in global wealth and human welfare and will lead to peace and cooperation between states (Ibid., 71-81).

The underlying philosophy of neo-liberalism assumes that market processes are “natural” and political restraints on the market are “artificial.” Domestically, nations are urged to deregulate business sectors, liberalize their markets, privatize businesses, and weaken welfare and labor policies that use state funding. The explanation for neo-liberal policies unequal distribution of wealth lies in the “trickle down” theory. It is proposed that wealth translates down to less advantaged classes when economically advantaged classes are benefited with pro-business policies (Ibid., 71-81).

Neo-liberalism arose in response to changes in the global political economy. Up until 1973, the post-war period evidenced tremendous growth rates for the developing world. The OPEC oil crisis coupled with the breakdown of the Bretton Woods fixed exchange policy rates triggered a massive slump in the global economy (Ibid., 12). Growth rates for the developing world slowed down. The global market became chaotic while exchange rates grew volatile. The United States economy of the 1970's hit hard on the

⁹ Cox, Robert W. 1987. *Production, Power and World Order*. New York: Columbia University Press.

domestic business community. The aggregate effect of these changes created widespread economic decline which in turn manifested a change in economic arrangements (Cox 1987, 298-307). The prime objective of the “new transformation” was a move from state managed “golden age” institutions towards a more market controlled system. As these market principles spread into varying domestic economies they focused on alleviating any control or restraint on trade, foreign capital inputs, and direct capital inflows (Tickner 1992, 68). Many developing nations were in threat of default on loans due to the global recession and high interest oil imports of the 80's (Ibid., 68).

The “Washington Consensus” was created in response to the economic changes created by the transitions of economies throughout Eastern Europe and the newly created states that emerged from the USSR (Ibid., 71-96). The IMF and World Bank offered monetary assistance conditionally in return that debtor nations agree to implement primarily neo-liberal domestic economic policies to create recessions, lower interest rates and alter budget policies. These reforms were coined the “Washington Consensus” since the institutions framing these reforms seemed to originate from Washington D.C (Williamson, 1990, 252).¹⁰ Ten basic propositions were initially proposed for reforming Latin America. These included fiscal discipline, a redirection of public expenditure priorities towards fields offering high economic returns, tax reform, interest rate liberalization, competitive exchange rate, trade liberalization, and liberalization of inflows of foreign direct investment (Ibid., 253). This resulted in high levels of domestic unemployment and increased poverty in struggling nations (Ibid., 253). The budding economies of East and South Asia were the prime dissenters in the 1980's to the plans of “structural adjustment”, surprisingly the same economies that came out the best of all the developing economies (Stiglitz, 1998).¹¹

The predecessor to neo-liberal models of domestic growth were state led development models which consisted of strong industrial policy, manipulation of interest rates, and the use of increased taxes and

¹⁰ Williamson, John. 1990. "What Washington Means by Policy Reform.", in J. Williamson, ed., *Latin American Adjustment: How Much Has Happened?* Washington: Institute for International Economics.

¹¹ Stiglitz, Joseph E. 1998. *More Instruments and Broader Goals: Moving toward the Post-Washington Consensus*. Helsinki: UNU/WIDER.

government spending to foster domestic economic growth (Williamson 1990, 261). Neo-liberal policies and state led development often work together to foster domestic economic growth. This combination produced the “East Asian Miracle” in regions of Asia and is also occurring in developing regions in Latin America (Stiglitz, 1998).

Much the accolades attributed to the current liberal/pluralist system rely on its contributions to global ‘progress’ and the integration of markets and the global economy. Feminist insights question if “progress” is narrowly defined by those most advantaged by the capitalist system. The relationship between those whom benefit from the current economic framework and those who are made vulnerable by its process is a key component in understanding “progress” and feminist interpretations of liberalism and neo-liberalism. As Peterson explains:

(these relationships) originated in historical time, and have systemic and structural inequities that are reproduced through the interaction of multiple variables, including the internalization of oppression by subordinated individuals, the abuse of power by those who wield it, the accountability of the marketplace, the institutional structures of racism, classism, ageism, and heterosexism, and it is these we must become aware of and transform (Peterson and Runyan 1993, 160).

Feminist insights into the current liberal/pluralist system with the mode of economic practice of neo-liberalism in practice should ideally focus on the inequity and instability of the current framework to accomplish their goals of greater equality and security. One core means to accomplish this task is to take seriously gender difference and the androcentric lens of international relations that will be explored in the second portion of Chapter One.

1.2 Neo-Mercantilism

Since the seventeenth century states have utilized political practices to promote domestic economic security (Tickner 1992, 67). Immigration and trade barriers along national boundaries have been used to protect the rights of domestic workers and domestic industries (Ibid., 67). The school of economic

thought of primacy in the seventeenth and eighteenth century was mercantilism. Mercantilism argues that state intervention is useful in creating favorable trade balances and domestic economic prosperity. The domestic prosperity of states allows them to achieve power, wealth and military potential (Ibid., 68). The roots of contemporary economic nationalism find their origin in mercantilist ideas of the sixteenth, seventeenth and eighteenth century (Ibid., 78-79). Mercantilism, or modern day economic nationalism resurged recently in popularity in the 1970s, when a perception was prevalent that America was vulnerable to losing its hegemonic power. This school of thought believes in the primacy of the state and national security being upheld by military strength and protectionist domestic policies. Although economic nationalists and mercantilists are not opposed to a free market system, they believe that states must act to protect their own economic interests (Ibid., 79). If states fail to do this economic nationalists fear that they will be irreparably vulnerable to other states self-seeking behavior in the anarchic international system (Ibid., 79).

Feminist critiques of economic nationalism and mercantilism rely on the lack of collective reasoning apparent in the field of international relations. States under the mercantilist definition possess a rigid autonomy from other states. In this respect the feminist analysis of the problematic view of the state is very similar to feminist criticisms of the liberal/pluralist perspective of the state. As Tickner writes:

States are assumed to be behaving as instrumentally rational profit maximizers, pursuing wealth, power, and autonomy in an international system devoid of any sense of community. In a conflictual world, states are striving to be self-sufficient. Their participation in the world economy is an attempt to create an international division of labor and resource allocation favorable to their own interests and those of groups within their national boundaries. Arguments against extensive economic interdependence are justified in the name of national security. Strategic domestic industries are to be given protections especially when they produce military-related goods. National security and national interest are the overriding goals of policy. Like their seventeenth century mercantilist predecessors, contemporary economic nationalists believe that, where necessary, the workings of the market must be subordinated to the interests of the state (Tickner 1992, 79-80).

Feminist critiques of mercantilism question the applicability and validity of what constitutes a state's behavior. National security, which will be further explored in Chapter Three is viewed in a more holistic manner than being rigidly tied to military endeavors. At times feminist theory does support economic nationalism, especially in the developing world in trade negotiations where regions need their industries to ensure women's rights, or in the tourism policies of nations prone to sex-tourism. Economic nationalism can manifest itself in the form capital controls countries use to mediate their economic interests within the global economy. In the case of South East Asia and others this mode of economic governance has proven successful (Stiglitz 1998).

1.3 Realism

International relations theory obtained the bulk of its present ideology from the historical insights of the Greek tradition and modern Western political theorists such as Machiavelli, Hobbes, and Rousseau (Ibid., 10). At its inception, international relations focused on eliminating international war (Tickner 1992, 9). The wars of the early 1920-s and 30s disillusioned international relations theorists of this possibility and a new school of economic thought was introduced to formulate a new "realistic" approach to political science. Early realist scholars such as George Kennan and Henry Kissinger argued for a way of operating foreign affairs by detached "objective" leaders whom could be insulated from legalism and the moralist nature that had produced ill-outcomes in early American foreign policy (Hunt 1987, 5-8).¹² Realism has been the dominant paradigm in international relations since 1945 (Tickner 1992, 9). Realism supports that war is unavoidable and the best way to assure the national security of the state is to prepare for war (Ibid., 9).

The classical interpretation of international relations has followed the hard line of realism. Realism posits the state as the principal actor in global affairs, as the acting body amidst a structured world of international anarchy. International politics is a struggle of power between states working to serve their own national interests. The key instrument used to maintain and achieve power is military strength, although other avenues such as diplomacy are also used (Henrik Holm and Sorensen 1995, 187-188).¹³

¹² Hunt, Michael H. *Ideology and U.S Foreign Policy*. New Haven: Yale University Press.

¹³ Holm Hans-Henrik and Sorensen Georg. 1995. *Whose World Order?* Oxford: Westview Press.

Feminist interpretations argue that many of the disturbing facets of the current system could be avoided if these definitions were reframed in non-gendered ways. The feminist response to mercantilism is similar to its response of realism. The construction of knowledge of international relations discourse has heavily relied upon realism (Tickner 1992, 12). Our understanding of how nations relate to one another has been strictly tied to real world events, and realism up until this point has been the most pragmatic and logical framework to understand political behavior, at least in concerns to world powers and in times of war and great tension (Ibid., 12).

The dominant view of realism was beginning to show its weakness in the early 1970s, due to the declining Cold War and the rise in oil prices (Ibid., 12). This shift prompted political scientists to seek out issues associated to economic interdependence and non state actors as more applicable avenues to understand the political setting within (Keohane and Nye 1989).¹⁴ Marxist scholars also aided in widening the approaches of international relations past the realist focused lens. Issues of equality and justice as opposed to order and control were given more of a central focus in the work of international relations scholars. Attempts were made to move the field away from its excessive Western focus and incorporate more of the marginalized areas of the world that had been under Western colonization (Tickner 1992, 13). Feminist theorists and Marxists theorists share a similar underpinning to an analysis of international relations through the lens of inequality and justice. The difference is that the feminist international relations scholars deepen their inquiry of oppression to include the gender variable and the oppressive forces of patriarchy (Ibid., 134). This discussion also takes hold of the Marxist view of labor, feminists note that the exploitation of women's unpaid or underpaid labor has been crucial for the expansion of the capitalist world economy (Ibid., 134).

The definition, duties and responsibilities of the state are dramatically changing. The radical Marxist critique of the state involves exploring the states potential to act with "autonomy" from the desires of certain social classes (Tickner 1992, 84-9). The radical/standpoint feminist interpretation does not even pose this question as a possibility. Radical/standpoint feminists believe that states will never act against

¹⁴ Keohane, Robert O. and Joseph S. Nye. 1989. *Power and Interdependence*, 2nd ed. Glenview, Ill.: Scott, Foresman.

dominant male/masculine interests. This critique of realism's emphasis on the state by feminist scholars is not a unique or solitary viewpoint. Many feminists articulate their distrust of the state as the unitary actor in politics from neo-Marxist scholars, while others have integrated critical theory and world system theory to support their assertions (Tickner 1992, 98-111). As Hirst and Thompson further explain:

The mechanisms of national economic regulations have changed but governmental policies to sustain national economic performance retain much of their relevance, even if their nature, level and function have changed. States are not like markets, they are communities of fate which tie together actors who share certain common interests in the success or failure of their national economies (Hirst and Thompson 1992, 37-373).¹⁵

Realism's emphasis on the individual as opposed to the collective is a core concern of feminist international relations theory. Feminists argue that realism focuses on coercive power that is necessitated to create inequity (Peterson and Runyan 1993, 152). The objective reality of realism only exists due to the subjective experience of it fostered and maintained throughout international relations schools and governmental agencies. Feminists claim that coercive power creates an ethos of destruction that will ultimately be destructive for both those who rule and those who are ruled over in the global system (Ibid, 152). As Peterson and Runyan note:

(Coercive power works by) disabling people-especially women- by depriving them of even the most basic needs so that the few can accumulate wealth and weaponry, destroys genuinely popular support for states, international organizations, and their leaders. In the absence of popular support and consent as the source of legitimacy for those in power, coercion is the *only* mechanism available to insecure rulers, who must rely on dividing, impoverishing, and degrading people and the planet to maintain their power (Ibid., 125).

The feminist critique of realism lays not only its validity but also its efficiency. Is this model the most salient and pragmatic means to address global problems? Coercive power is explained by Sylvester by the

¹⁵ Paul Hirst and Grahame Thompson, "The Problem of Globalization: International Economic Relations, National Economic Management and the Formation of Trading Blocs," *Economy and Society* 21, no 4 (1992): 37-373.

term “reactive autonomy” (Sylvester 1992, 157).¹⁶ Reactive autonomy is the valuing of independence over interdependence and order over justice. As Sylvester writes:

In liberal theory, the cast of masculine reactive autonomy appears in stories of abstract social contracts entered into, seemingly, by orphans who have reared themselves, whose desires are situated within and reflect nothing but independently generated movement. Realist international relations theory follows this mold, even as it focuses on those anarchic spaces that elude social contact, for it depicts states as primitive “individuals” separated from history and others by loner rights of sovereignty-backed up, for good measure by military hardware- and involved in international conventions and institutions only on a voluntary basis (Ibid., 157).

Feminists argue that the reactive autonomy of states and actors apparent in realist interpretations of international relations omit large parts of social reality (Peterson and Runyan 1993, 153). Feminist theory charges realism with assuming that all relationships are linked by coercive power and underestimating cooperative relationships (Ibid., 153). Reactive autonomy is contrasted by the view of relational autonomy. Relational autonomy asserts that cooperation typifies human relations when both sides have a relative equality towards one another and is destroyed in the presence of inequality and coercion (Ibid., 153). Feminist international relations theorists claim that realism and the international relations theorists that support reactive autonomy without intending to “reproduce expectations of hostile and competitive behavior, which, in turn, generate uncooperative and defensive responses” (Ibid., 153).

If the realist view of power falls primarily in the form of coercive power, feminist viewpoints attempt to integrate a form of enabling power into international relations. The enabling power model would look less like a pyramid where there are a few wealthy elite people and nations on top and the majority at the bottom and more like rotating circle. In this circle no one is always at the top and no one is consistently at the bottom. All of the actors are connected in conflicting and ever-changing relationships (Peterson and Runyan 1993, 152). Cooperative relationships frame the interests actors have with each other. Conflicts

¹⁶ Sylvester Christine. 1992. “Feminists and Realists View Autonomy and Obligation in International Relations,” in *Gendered States: Feminist (Re)Visions of International Relations Theory*, ed. V. Spike Peterson. Boulder, Colorado: Lynne Rienner Publishers.

are resolved by nonviolent interaction and mutual learning as opposed to war or by force (Ibid., 152).

1.4 The Instability of Globalization

The impact of neo-liberalism coupled with rising globalization creates instability in the global political economy as it generates new sources of wealth. The United Nations Conference on Trade and Development in 1997 evaluated the economic performance of the neo-liberal era.¹⁷ Taken as whole, the world economy is growing too slowly to generate sufficient employment with adequate pay or to alleviate poverty.¹⁸ This has accentuated longstanding tendencies for divergence between developed and developing countries. Growing wage inequality between skilled and unskilled labor is becoming a global problem.¹⁹

A complexity in addressing the problems originating from neo-liberal development is determining which actor in international relations is responsible for, and accountable to, the social problems created by this economic arrangement. The instability of the world in the era of globalization arises from a vague and indefinable allocation of power among states, corporations and the citizens they affect. The rise of multinational corporations as non-state actors in foreign policy especially trade negotiations, has shifted the traditional realist interpretation of the state as the primary actor in international relations. Under a laissez-faire system the foreign economic policies of nations focus on market principles that stipulate free trade. Global trading systems of open and free markets are presumed to foster greater interconnectedness and collaboration among nations as well as be immensely profitable. However, the sacrifice of this form of organization is the consequent instability of markets, particularly of concern to women in the developing world.

Globalization creates a marketplace that moves towards the quickest short-term gains. The instability of globalization is noticed in the case of Mexico's economic crisis. According to Gray (1998, 23) the Mexican financial boom of the 1990's, aided in part by the Clinton administration and NAFTA, largely

¹⁷ United Nations Conference on Trade and Development .1997. Original document found online at <http://unctad.org/en/docs/t44d16.pdf> (14 September 2003)

¹⁸ Ibid.

¹⁹ Ibid.

overvalued the peso.²⁰ Money was borrowed at low interest rates from foreign financial markets to purchase Mexican stocks and bonds at substantially higher rates. Investors followed the trend in the hope of reaping the profits, 5 to 6 percent in Mexico and 12 to 14 percent in the United States. Mexican stocks tripled in value and banks were making 80-100 percent returns on their investments (Ibid., 23). In 1994, the dangerous overvaluing of the peso was noticed by foreign investors who fled their money out of Mexico in a period of roughly over a month (Ibid., 23). The assets that fled out of the country were an estimated US 25 billion. As a result of this tremendous downsizing the economy collapsed and wages fell one-third (Ibid., 23).

In the case of Mexico the neo-liberal era proved its own structural failings. Adam Smith's "invisible hand" of the market proved to be a mirage. The market was incapable of solving its self-created problems. As Soros (2002,38) notes, the taxpayers of the bordering United States solved Mexico's problems.²¹ President Clinton, without taking any responsibility for the gross overestimation of the market policies he aided in supporting, organized US \$50 billion immediate credit to aid Mexico. Mexico was the first economy to experience the dangers of the manic nature of capital flows in the global political economy. After the 1995 collapse of Mexico, Latin America and Asia felt similar rumblings of insecurity in their domestic economies (Ibid., 38-50). Often Asia and Latin America's low interest rate spreads were persuasive tactical tools used to solicit domestic investment. Following Mexico's lead a ripple effect occurred and in Asia markets fell 21 percent and in Latin America 38 percent (Ibid., 38-50). As Chapter Three will explore in greater detail women are made most vulnerable by economic crises such as the one experienced by Latin America, Mexico and Asia. The discarded state managed economies of the post-war period were not an intellectual conversion from laissez-faire economics. Changes in economic policy to take on a more social nature arose out of the horror of the economic collapses and dictatorships that led to the Second World War. Mexico, Argentina and other economic calamities will serve as catalysts to address what role the current international economic structure plays in domestic economic crises.

The State in a Changing World, a report given by the World Bank explained the need for a strong central

²⁰ Gray, John. 1998. *False Down*. London: W.W Norton & Company Inc.

²¹ Soros, George. 2002. *George Soros on Globalization*. Cambridge: The Perseus Book Group.

state (World Bank 1997, 33).²² The report estimated that in terms of domestic economic growth, “certainly, state-led dominated development has failed. But so has stateless development. History has repeatedly shown that good government is not a luxury but a vital necessity. Without an effective state, sustainable development, both economic and social, is impossible” (Ibid., 33). States such as Malaysia, Japan, Holland, Britain, Sweden, Germany and Norway have found means by using capital controls to meet both social cohesion and reach their economic goals in the marketplace (Naisbitt 1994, 100).²³ Both Germany and Japan followed economic plans that incorporate strong welfare rates and high employment (Ibid., 100). However successful these states were at the end of the 20th century, both have had tensions as they adjust their economies to the pressures of capitalism (Ibid.,100).

1.5 World Systems Theory, Critical Theory and Constructivism

The field of international relations is undergoing massive reconstruction in response to the economic and political changes fostered by globalization. Critical theorists, world systems theorists, and constructivist theorists introduce new frameworks to interpret international relations within. While different than the feminist interpretations of international relations all four theories mutually support one another in key ways. Their focus on inequity and redefining core definitions in international relations makes them useful counterparts to understand the political setting within. As opposed to post-modern theories, I chose world systems theory, critical theory and constructivism because they offer suggestions and solution as to why the world is ordered the way it is. The insights of constructivist, world systems and critical theorists produce frameworks that aid feminist research on how the current economic system is organized and what can be done to bring about progressive change.

The world systems theory is a structural theory of world politics. It is one-dimensional in that its core beliefs only correspond to those already in place in the capitalist system. It is more a commentary on how the world is currently positioned as opposed to a blueprint for how states should or do interact. It proposes

²² World Bank. 1997. *World Bank Development Report: The State in a Changing World*. New York: Oxford University Press.

²³ Naisbitt, John. 1994. *Global Paradox: The Bigger the World Economy, the More Powerful its Small Players*. New York: William and Morrow Company Inc.

that the structure of the world capitalist development actually frames and determines the interplay of world politics. Core themes of the world systems theory are the international division of labor, exploitation, and the global inequalities of developed and developing nations. In world systems theory analysis the powerful states of the world prosper due to the exploitations of the weak peripheral states (Cox 1987, 357-358).

Critical theory explains the idea that theories are always for someone and some purpose (Ibid., 357-358). They seek to explain international relations through an understanding of the connection between knowledge and practice, fact and value, and make connections between knower and known. The objective of critical theory is to critique traditional problem solving and commit to a new form of international community, one that is conducive to freedom, cooperation and peace (Ibid., 357-358).

Constructivism assumes that identities, norms, and culture play important roles in world politics. The interests of the state are not structurally determined and thus are susceptible to change. Constructivists believe that the interests of the state are created through interaction, institutions, norms, and cultures (Walt 1988, 1).²⁴ Realism and liberalism focus on material factors, constructivism emphasizes the impact of ideas (Ibid., 1). Constructivists challenge the idea that states act in order to ensure survival, rather focusing on how states interests are a product of historical processes and the identity seeking activities of its citizens and elites (Ibid.,1).

From a constructivist perspective, central issue of concern to states is how different groups conceive their identities and interests (Ibid.,1). Although power is not irrelevant, constructivism emphasizes how ideas and identities are created, how they evolve, and how they shape the way states understand and respond to their situation. As Walt notes, "...therefore, it matters whether Europeans define themselves primarily in national or continental terms; whether Germany and Japan redefine their pasts in ways that encourage their adopting more active international roles; and whether the United States embraces or rejects its identity as "global policeman"(Ibid., 1). The constructivist theory is also useful in understanding the role of America as the hegemonic power and the recent 'war on terror' adopted by the Bush administration.

²⁴ Walt, Stephen M. 1998. "International Relations: One World, Many Theories." *Foreign Policy*. Spring.

The end of the Cold War legitimized constructivist theories (Ibid., 1). This is due to the fact that neither realism nor liberalism failed to anticipate the Cold War's demise. Constructivist theorists explain the end of the Cold War as an example of states influenced by identity and the changing of ideas. Constructivists note how former president Mikhail Gorbachev revolutionized Soviet foreign policy by supporting politically progressive ideas such as "common security" (Ibid.,1). The focus of constructivism on the shaping of "norms" and the historical processes of states and identities is utilized throughout feminist explorations of international relations. Feminist theories are constructivist in the way they address commonly held perceptions of gender, and gender differentiated labor and resource allocation which enables the "progress" of the current economic framework.

1.6 The Feminist Approach to International Relations

New subjective theories are integrating the field of international relations in attempts to achieve a more holistic understanding of international relations. Feminist theorists propose a radical new vision of international relations. As Sylvester (1999, 3) writes, "feminists argue that people in positions of social subordination—in this case women in international relations—develop different and more accurate insights on how the world and its "rules" work and we should bring these perspectives to bear on a field."²⁵ In the feminist interpretation of international relations, power is redefined as "mutual enablement" rather than domination. In this interpretation care, giving, and cooperation take the place of competition, exploitation and self-aggrandizement (Ibid., 3-12).

One complexity in approaching feminist interpretations of international relations is the internal divisions within the field. Feminists and competing feminist theories differ in core philosophical ways. Liberal feminists were historically very active in the equal rights movements. They focus their attention on gender sameness as opposed to gender difference. Liberal feminists believe women's capacity for ambition, domination, aggression and power are equal to a man's (Peterson and Runyan 1993, 117). Of recent this form of liberal feminism has undergone attack for this belief. As Peterson and Runyan note,

²⁵Sylvester, Christine. 2000. *Feminist Theory and Gender Studies in International Relations* found at <http://csf.colorado.edu/isa/sections/figs/femir.html> (10 July 03)

“(liberal feminism) leaves in tact and even reinforces the idea that power-over is thus perpetuated, ensuring that women who appear lacking in these traits will not be admitted to the corridors of power” (Ibid., 117). Liberal feminism has been charged with failing to incorporate and value women’s essentially feminine traits as equal to men’s masculine traits.

*Standpoint feminism, sometimes called radical feminism, explores gender inequity in an entirely different manner than liberal feminists. Instead of advocating widespread similarities between the genders, standpoint feminists celebrate the traits they view as essential to the feminine experience. Feminist standpoint theory derives from the Marxist position that the socially oppressed class can access knowledge unavailable to the socially privileged. In particular knowledge of social relations (Kenney 1997, 1)*²⁶ *Feminist standpoint theory is a type of critical theory. Critical theories work to empower those who have been oppressed.*²⁷ *To serve their critical aim, social theories must (a) represent the social world in relation to the interests of the oppressed (b) supply an account of that world which is accessible to the subjects of study, which enables them to understand their problems; and (c) supply an account of the world which is usable by the subjects to study to improve their condition (Ibid., 2).*

Standpoint feminists argue that feminine traits should be celebrated not only in women, but also encouraged in men. To accomplish this they seek to redefine traits like passivity, nurturance, dependence and communication to hold a positive connotation in people’s minds (Ibid., 118). The end goal of standpoint or radical feminism is a decrease in violent behavior and increase resolutions, both domestic and political, of non-violent nature. Radical or standpoint feminist viewpoints are integral to the feminist interpretation of international relations. This is due to their predisposition for collectivism in their writings. Radical feminists argue, similar to Tickner (1992), Sylvester (2000) and Jones (1996) that dependence not autonomy is essential for human and planetary survival (Peterson and Runyan 1993, 118). As Peterson and Runyan notes, “radical feminists insist that interdependence be revalued and redefined in a way that promotes the establishment of mutually respectful relationships among women and men, among peoples, and with nature- a mutual respect that recognizes the inescapable interdependence of all life” (Ibid., 118). Standpoint theorists also support the belief that during the years of childhood male

²⁶ Kenney, Sally J. 1997. *Politics and Feminist Standpoint Theories*. New York: The Haworth Press.

²⁷ Alcoff, Linda and Elizabeth Potter. 1993. *Feminist Epistemologies*. New York: Routledge.

children are taught to reject the mother to form their masculine identity. This correlates later in life to an alienation and separation from the feminine, and a desire and need to control the feminine. Girl children are allowed greater interaction with their mothers which influences them to see less distinct a differentiation between the self and other. This creates an atmosphere within the girl child's emotional response system that sets up a greater emphasis on care and cooperation (Kenney 1997, 2).

Critics of standpoint theory question if the feminine ethics of care creates a fragile perspective on morality, where our access to moral knowledge is contingent on faulty gender constructions (Ibid., 2). Therefore a choice is created between ethical knowledge and living in a non-sexist society. Oppression takes different forms for different women, depending on their race, sexual orientation, and economic position. This critique has been forcefully developed by feminist post-modernists (Lugones & Spelman 1983).²⁸

Feminist post-modernists believe that universal claims about women, gender, and patriarchy should be avoided. Post-modern scholarship finds its origins in Kantian thought which suggests that our minds grasp things not as they are "in themselves" but only through concepts, signified by words. Post-modern theory rejects any feminist theory that supposes a unified theory for a basis upon how the world works. There can be no complete, unified theory of the world that captures the whole truth about it. Any such theory will contain a definite set of terms. This entails that it cannot express all conceptual possibilities. Thus, the selection of any particular theory or narrative is an exercise of "power" — to exclude certain possibilities from thought and to authorize others (Ibid, 1983).

For the post-modern feminist, standpoint feminist theory's identification of a single privileged perspective is fundamentally flawed and an unjustified assertion of power in the name of an unattainable objectivity (Ibid, 1983). Feminist post-modernism rejects the notion of "woman" as a category of analysis. For post-modernists there is an infinite fragmentation of perspectives that are possible outcomes. Critics of post-

²⁸ Lugones, Maria, and Elizabeth Spelman. 1983. "Have We Got a Theory for You! Feminist Theory, Cultural Imperialism, and the Demand for 'The Woman's Voice'?", *Women's Studies International Forum*, 6: 573-581.

modern feminism claim that even though there is differing perspectives among women they are still united by the fact that they all encounter sexism (MacKinnon 1999, 16-24).²⁹

A broad distinction that most feminists agree upon is that a gendered theory is lacking in international relations. Men, not women, have historically written and been in control of policy making. As Keohane and Nye note the traditional view of sovereignty “seems to reflect traditional male thinking, with its emphasis on control and its penchant for absolute and dichotomous categories” (Keohane and Nye 1989, 245). A contribution of feminist work in international relations is its emphasis on changing traditional definitions of how people view the concept of rational actor, national security, the state, and the role of a citizen.³⁰

The divergence of different schools of thought concerning feminism is noted in their treatment of military endeavors. Liberal feminists support and actively politick for the advancement of women in military occupations and positions, even the front-line of the battlefield. Radical feminists criticize this view arguing that human beings should not be involved in military endeavors (Peterson and Runyan 1993, 106). As Peterson and Runyan note, the military is viewed by radical feminists as an institution that, “exaggerates masculinity, oppresses women, and threatens human and planetary life” (Ibid., 106).

Social feminists agree with radical feminists that changes need to be made in the current patriarchal structure which divides the public and private sphere in a manner in which productive and non-productive labor benefit men’s experiences more than women’s (Ibid., 106-115). Social feminists believe that revaluing the private sphere and non-productive labor will accomplish the task of gender emancipation. They focus on the connections between productive and non-productive labor. Social feminists are the strongest on including domestic, reproductive and other forms of non-productive labor as having value (Ibid., 106-115). The omission of value accorded to non-productive labor in capitalist structuring and in estimating the GNP of nations is a core concern of social feminists. This enquiry would expose the true value of women in terms of the economic wealth they bring to a society in terms of free and grossly cheap

²⁹ Mackinnon, Catherine. 1999. *Toward a Feminist Theory of the State*. Cambridge, Mass: Harvard University Press.

³⁰ Keohane, Robert O. and Joseph S. Nye. *Power and Interdependence*. 2nd ed. Glenview, Ill: Scott, Foresman.

labor. Social feminists urge people to rethink wealth and welfare. Welfare would not be viewed as a charitable state offering to the less fortunate but as a “societal priority to increase all people’s productivity in an equitable, healthy, mutually respectful, and life-affirming way” (Ibid., 120).

Post-modern feminists hope to end female oppression in all its manifestations (Ibid., 120-121). Post-modern feminists are perhaps in some estimation more radical than the radical feminists. The concept of gender is highly debated in post-modern feminist scholarship. The concern is that rigid definitions of “men” and “women” hold within them traces of biological determinism. They argue that liberal, radical and socialist feminists discuss gender in terms of welfare rights, non-productive labor and military careers as stemming from a gender oriented bias that stems from women’s and men’s essential natures (Ibid., 120-121). Post-modern feminists dismiss the notion of ‘sisterhoods’ of women linked by patriarchal oppression. This modern view, encompasses the cultural, ethnic, societal and political differences of oppression. In the post-modern feminist interpretation women’s experience of oppression is going to vary greatly depending upon her cultural, political and socio-economic position in the world (Ibid, 120-121).

1.7 The Gender Variable

Feminist interpretations of international relations rely on an underlining argument that gender is constructed. It denounces standard epistemological assumptions and theoretical approaches as inherently “masculinist.” In the feminist critique, traditional views of power mix with traditional definitions of gender. The prime focus of feminist scholarship involves the gender variable. The gender variable is discussed by Peterson in this way:

Feminist scholarship, both deconstructive and reconstructive, takes seriously the following two insights: first that gender is socially constructed, producing subjective identities through which we see and know the world; and second, that the world is pervasively shaped by gendered meanings. That is, we do not experience or “know” the world as abstract “humans” but as embodies, gendered beings.(Peterson 1992, 9).

The contribution of the gender variable in feminist work highlights the constructivist leaning of feminism.

The contribution of the gender variable in feminist work highlights the constructivist leaning of feminism. Tickner writes on the gender variable of her wariness of “hegemonic masculinity” (Tickner 1992, 139). This “hegemony” has made international politics such a masculinized sphere of discourse that women’s contributions are viewed as inauthentic voices. The values and assumptions that drive the current political dialect are based primarily on men’s lived experiences.

The critique of “masculinist” interpretations of international relations has two different interpretations in the feminist critique. Essential feminists view the traits of feminine and masculine as biologically grounded differences between the sexes. The key difference, which applies to international relations in the sense of military and war, is the capacity of women to bear children. In this respect women are deemed to be oriented towards a more nurturing and caring role, more knowledgeable of natural responses and thus better equipped to place human and environmental concerns as a more vital concern in international relations (Tickner 1992, 92). Constructivist feminism opposes this view entirely and focuses on the construction of gender as a social not biological factor. For the constructivist feminist the means to go about restructuring the global system is first to dismantle the idea of gender altogether (Jones 1996, 3).

In war times, female and male characteristics become polarized. As Ruddick writes, “while the masculinity of war may be a myth it is one that sustains both women and men in their support for violence. War is a time when male and female characteristics become polarized; it is a gendering activity at a time when the discourse of militarism and masculinity permeates the whole fabric of society” (Ruddick 1989, 51).³¹ The gender variable can be utilized when analyzing how gender is defined through the violent behavior of war in terms of national security. Van Creveld notes the gender variable when he argues that men’s inability to give birth translates into women’s exclusion from armed conflict (Van Creveld 1991, 179-180).³² War aids in the construction of gender through the positing of worth. Women’s

³¹ Ruddick, Sara. 1989. *Maternal Thinking: Towards A Politics of Peace*. New York: Ballantine Books.

³² Creveld, Martin Van. 1991. *The Transformation of War: The Most Radical Reinterpretation of Armed Conflict since Clausewitz*. New York: The Free Press.

biological ability to bear a child offers women a sense of worth. For men the ability to take life, in support of their country, home or family feeds this same intrinsic need for self-worth (Ibid., 179-180).

Androcentric theory privileges the experiences of men and the common perception of masculinity as “justified” based on the assumption that male being and knowing is the “norm.” As Peterson notes:

Androcentric moralities do not take into account how men’s and women’s lives differ and that such differences limit the applicability of evaluations based on male experience only. The problem is twofold: androcentric moralities exclude or silence women’s experience and moral orientations and also fail-normatively-to be critical of gender inequality and injustice. In sum, gender remains normatively invisible as long as we do not see how extensively it operates and as long as we take the differences we see for granted, as givens rather than as political problems (Peterson 1992, 160).

Discarding the androcentric lens and integrating feminist interpretations of international relations into classical political science theory questions if inequalities of power, the effects of direct and indirect violence, global wealth disparity, and the unequally distributed costs of environmental degradation are an unavoidable price of “progress.” Feminist interpretations of international relations ask how the highly acclaimed benefits of progress are distributed and who pays the greatest costs for them. As Tickner notes feminist approaches “also ask what kind of morality operates to keep current inequities and their individual and systemic costs from becoming daily matters of public outrage” (Ibid, 160). To transform international relations through a more gender neutral lens, key definitions of political thought need to be scrutinized and reworked. For the purposes of this study rational actor, national security, labor and wealth will be explored.

1.8 Rational Actor

In capitalist societies that which creates monetary wealth defines self-interest. Feminist critique involves an analysis of what constitutes wealth and the dominance of self interest and individualism in people’s decision making skills. An assumption is made that this definition of rationality is objective as opposed to

subjective, and will exist regardless of culture, societal organization, time or space (Tickner 1992, 130-134). As Jones (1996, 18) notes Marxist and non-liberal feminists will counter this argument claiming that rationality is a subjective definition that will vary between individuals and societies. This occurs because individuals and states are socially constructed.

The concept of rational actor is an amoral theory. As Tickner (1992, 35-36) notes, to develop an autonomous theory of political behavior, “political man” must be removed from other aspects of human behavior (Tickner 1992, 35-36). The drive to power, not moral pretense, is at the root of all state and individual action (Ibid., 35-56). Feminists claim that rationality in the traditional realist sense is a depersonalized definition (Tickner 1992, 72-79). Rationality in a capitalist society involves action in the public sphere of the workplace as opposed to the home. Non-liberal feminists would argue that the current definition of “rational actor” ignores the other forms of rationality that are learned in the private sphere of the home. Non-liberal feminists posit the individual as part of a collective society that they are responsible to as opposed to an individual who must compete to secure a livelihood for themselves (Peterson and Runyan 1993, 117-125). The economic based rational actor model is not evidenced in African societies (Harding 1983,7).³³ Harding notes the need for cooperation in any assertion of rational behavior. Her work highlights how for women the “self” is defined through their relationships from others rather than apart from others (Ibid.,7).

The history of this form of interpretation of the individual and its definition can be found in the sexual division of labor. Jagger argues that the dominance of the individual has placed excessive value on the mind as opposed to the body (Jagger 1983, 40-48).³⁴ In the sexual division of labor, women worked in the fields or in the home, while men predominately occupied the “mental jobs” in the workplace. Traditionally women’s lived experiences deal with the home and care-giving, thus in their care-giving roles women view rationality in terms of reproduction rather than a masculinist view of production (Ibid., 40-48). Due to this women are unlikely to form an interpretation of rationality that is devoid of interdependence or stresses individual autonomy (Ibid., 40-48).

³³ Harding, Sandra. 1983. *The Science Question in Feminism*. New York: Cornell University Press.

³⁴ Jagger, Alison. 1983. *Feminist Politics and Human Nature*. New Jersey: Rowman and Allanheld Press.

Concepts like rational actor take on a human dimension when one discusses the rationality of some of the development policies supported and politicked for in the current global economy. In terms of agriculture and the developing world, questions abound as to what definition of rationality is binding and the ways this definition is understood and defended. Western approaches to agriculture propose large-scale, highly mechanized farming to produce export cash crops for developing regions. This mode of development has undermined female farming systems that have been integral to maintaining food for the families of the Third World. As Peterson and Runyan note, “deprived of good, arable land through their loss of land rights and the introduction of cash crops, female farmers have been reduced to growing a few subsistence crops on small, marginal plots of land. Meanwhile, the emphasis on cash crops for export has meant that the majority of food grown in Third World countries is not for local or even national consumption” (Peterson and Runyan 1993, 94). This prescription to enable developing economies is volatile. Prices of agricultural commodities have declined in the postwar period (Ibid., 94). As a result the cash resources to buy imported food, or to even bring it into the economy to be sold, is not available. Women’s subsistence farming in many economically depressed areas is the only means families have to produce the food they need to live on. Subsistence farming is becoming increasingly limited by the use of more land for cash crop production (Peterson and Runyan 1993, 94).

1.9 National Security

National security is traditionally viewed as being assured through a balance of power between states which vary in military power and economic wealth. The concept of war and the use of masculine identity in the military and in terms of patriotism are explored in feminist approaches to national security. National security in a feminist interpretation also focuses on the natural environment and social welfare of citizens. Feminist interpretations of national security also include other less common interpretations of security. Security is more broadly defined as social welfare, availability of natural resources, land allocation, and the safety of citizens within a nation. Three forms of security ecological, social and economic will be explored in greater detail in Chapter Three. Each of these three forms will be linked to specific global taxes that could in effect be adopted by utilizing a feminist interpretation of international relations as their support.

Traditional definitions of security based on the balancing of power are growing obsolete with global changes. Eighty percent of the world lives in the South (Tickner 1992, 21). Definitions of security cannot only breach the demands of the global powers or be limited to military endeavors. As Tickner writes:

Realist prescriptions of self-help are inappropriate. The health of the global economy depends on the health of all its members. Along with the traditional issues of war and peace, the discipline of international relations is increasingly challenged by the necessity of analyzing the realities of economic and ecological interdependence and finding ways of mitigating their negative consequences (Tickner 1992, 21).

Eco-feminists and ecologists contend that authentic national “security” will never be accomplished until we change our relationship with nature (Ibid., 97-126). Before the scientific revolution nature was viewed as a living organism in which humans were one part of. After the 17th century a human dominated world view evolved that separated human beings from the ecosystem (Ibid., 97-126). The move from nature as living organism to machine was fostered by the security seeking activities of the state system (Ibid., 97-126). Natural resources are an element of state power and are consequently a component of national security (Ibid., 97-126). In the feminist interpretation there is irony in the fact that the quest for national security has traditionally dealt with the domination of global space through military means which has attributed to the decline of security in the natural environment (Ibid., 97-126).

1.10 Wealth

The concept of capital ownership and wealth in feminist international relations theory deals predominately with a critique of global inequality and inequity. Feminist discussions of wealth and inequity hold dominance in all the interpretations and definitions previously explored. Wealth and inequity is the crux of the feminist dilemma with globalization and an issue that could be addressed by global taxation. A non-gendered approach to globalization would constitute a normative change in the very definition of wealth as capital. Wealth, in a non-liberal feminist interpretation aligns with community partnerships, health, the availability of natural resources, cultural identity and cooperation in policy and agricultural laws (Ibid., 132-144).

The discussion of wealth is integral to feminist interpretations of international relations theory. As Brown notes the “proper object and purpose of the study of international relations is the identification and explanation of social stratification and of inequality as structured at the level of global relations” (Brown 1988, 461)³⁵ This definition of international relations varies from its traditional origins to include other social, economic and political factors that work both above and below the state level. Also distinctive is the emphasis on inequality as a structural component of the global system (Ibid., 461). The “structural component of inequality” finds its origins in a system of patriarchy (Ibid., 462). As Tickner explains, patriarchy is “institutionalized through legal and economic, as well as social and cultural institutions” (Ibid., 15).

The inequity of wealth distribution occurs due to an inaccurate representation of the aims and advantages of an unimpeded free-market (Ibid., 74). The liberal belief that world welfare is maximized by the free flow of goods between states is inaccurate, at the very least questionable (Ibid., 74). The notion of mutual gains can be questioned due to unequal distribution of gains across states, classes and differing factors of production, gains accrue disproportionately to benefit the most powerful states and/or economic actors (Ibid., 73-75).

The 1999 UNDP Human Development Report on “Globalization with a Human Face” provides evidence of the disparities between rich and poor in global opportunity. Using exchange rate based numbers, the Human Development Report starts with ‘shares of world GNP’ as measured by the control of global GNP produced by the richest 20% (86%), middle 60% (13%) and poorest 20% (1%) of countries (UNDP 1999, 2). The report cites that more than 80 countries still have per capita incomes lower than a decade or more ago (Ibid., 2). It emphasizes the fact that between countries inequality has increased as opposed to decreased with greater economic integration. The income gap between one fifth of the world’s people living in the richest countries and the fifth in the poorest was 74 to 1 in 1997, up from 60 to 1 in 1990 and 30 to 1 in 1960 (Ibid., 3). The average income gap doubled in over thirty years. Historically, inequality increases in periods of rapid global integration. During the last three decades of the eighteenth century, in

³⁵ Brown, Sarah. “Feminism, International Theory and International Relations of Gender Inequality.” *Millennium* 17. Winter 1998: 461.

an era of rapid global integration, the income gap between the top and bottom countries increased from 3 to 1 in 1820 to 7 to 1 in 1870 and 11 to 1 in 1913 (Ibid.,4). The 1999 HDR states that in the past decade alone there has been an increasing concentration of income, resources and wealth among peoples, corporations and countries. This is contrary to the belief that a free-market of intertwined markets would create greater economic prosperity for all of the world's citizens (Ibid., 4).³⁶

To understand global inequity, differences of wealth between individuals must be explored. As the Human Development Report points out, the world's 200 richest people more than doubled their net worth in the four years to 1998, to more than \$1 trillion (Ibid., 3) The assets of the top three billionaires are estimated to be more than the combined GNP of all least developed countries and their 600 million people.³⁷ The United Nations and World Bank use \$1-\$2 dollar per day as the international poverty line, indicating a lack of access to basic needs (Ibid.,3). In 1998, 1.2 billion people had consumption levels less than \$1 per day and 2.8 billion less than \$2 per day (Ibid., 3).

In addition, the current liberal system bears unequal relationships between different forms of wealth. Capital is rewarded disproportionately to labor. The reason for this is that capital has greater control in the decision making process concerning investment and production (Ibid., 5-13). This trend was beginning to become more evident in the early eighties as labor was losing its relevance in decisions concerning economic or investment policies (Ibid., 5-13). This is relevant to a feminist inquiry into the global political economy, because if capital is being rewarded disproportionately to labor, men are being rewarded disproportionately to women. The U.N. Committee on the Status of Women reported that while women represent half of the global population they are responsible for one-third of the paid labor force and are responsible for two-thirds of all working hours, they receive only one tenth of world income and own less than one percent of all global property (Jagger 1983, 40-48).The extremity of these figures is partially attributed to the fact that much of women's work is performed outside of the global economy. As a result of lower wages and owning an insignificant portion of the world's total capital women bear greater economic insecurity in terms of wealth and power.

³⁶ Full Report of "Globalization with a Human Face found at <http://www.globalmarch.org/worstformsreport/world/links/hdr1999/overview.pdf> (13 September 2003)

The economic insecurity of women is evident in the current models of wealth production. In the colonial and post-colonial world, as women became integrated into the global market economy their relative position declined (Boserup 1986, 66).³⁸ Western colonizers rarely used the available wisdom on crop cultivation from local rural women (Ibid., 160). Development aid has actually reduced the status of women in relation to men (Ibid, 160). Agriculture, in the form of export cash-crops to be raised for profit became popular in developing regions after WW1 (Ibid, 160). In this process rural women's access to land was depleted, for when land enters the market, men retain more control of it. Also under scrutiny is the use of the term "head of household" granting male persons in the family greater power and control over land, agriculture and wealth. This term was introduced with aid and foreign development plans into many societies that were unfamiliar with this form of gender hierarchy within a family (Ibid., 160).

This effect of women on agricultural development has affected nearly every region with the arguable exclusion of Africa. In Sub-Saharan Africa, women are responsible for more than 80 percent of agricultural production (Dankelman and Davidson 1988, ch. 2).³⁹ Instead of having an equal say in what and how resources are to be used, women are treated as resources themselves. As Sylvester notes, "women are non-recognized resources for realist states, occupying positions ranking with oil, geography, industrial capacity and military preparedness as contributions to power"(Sylvester 1992, 5).⁴⁰

States appropriate women's bodies and labor to extend their resource base and thus their power within and outside their borders (Peterson and Runyan 1993, 163). This fact is concealed by the gendered division of resources. However, when a gender-sensitive lens is used to view world politics, the position of women in a state's resource base are revealed, permitting women to specify strategies of resistance against the appropriation of their bodies. As Phongpaichit (1990, 151-163) notes states such as South

³⁸ Boserup, Esther. 1986. *Women's Role in Economic Development*. England: Gower Press.

³⁹ Dankelman, Irene and Joan Davidson. 1988. *Women and the Environment in the Third World: Alliance for the Future*. London: EarthScan Publications.

⁴⁰ Sylvester Christine. 1992. "Feminists and Realists View Autonomy and Obligation in International Relations," in *Gendered States: Feminist (Re)Visions of International Relations Theory*, ed. V. Spike Peterson. Cambridge: Lynne Rienner Publishers.

Korea, Taiwan, and Hong Kong have relied on unskilled women workers as an integral part of their tremendous economic growth.⁴¹

A growing concern of feminist explorations of what constitutes wealth has been coined the feminization of poverty (Tickner 1992, 83-84). Women have traditionally been at the bottom of the socio-economic scale. Even in wealthier nation women's economic security is in danger. In the United States during the decade of the eighties 78 percent of those considered at the poverty line were women and children under eighteen (Seager and Olsen 1986, 28). Consequently, the number of single parent families living in poverty rose from 36 to 51.5 percent (Ibid., 28).

Feminist discussions of global wealth distribution share a common resemblance to traditional Marxist and socialist discussions on the inequity of capital and wealth distribution (Tickner 15-16, 134). Dependency and world systems theorists argue that the present form of the capitalist world economy and its operation of trade and investment distort the economies of developing states and place them in a permanent state of marginalization (Cox 1987, 354-357). This way of explaining wealth is often explained through the "core" and the "periphery" both domestically within states and internationally between states. Alliances exist not only between nations, but between the elites of all nations. Hence, for a Marxist and socialist feminist the question of wealth and wealth distribution is embedded in a larger, arguably older argument, that of class consciousness and economic exploitation. For Marxist and socialist feminists, the only means for developing regions to generate wealth and economic security for their citizens is through the difficult and near impossible task of a socialist revolution (Tickner 1992, 85).

1.11 Labor

Feminist analysis of the global political economy challenges what monetary value is attributed to labor. Reproductive labor or reproduction implies activities that occur in the private sphere traditionally viewed as the home. These forms of labor are often defined as the necessary duties needed to sustain the physical and emotional needs of family members. Common activities defined as reproductive labor include

⁴¹ Phongpaichit, Pasuk. 1990. "Two Roads to the Factory: Industrialization Strategies and Women's Employment in South-East Asia." In Agarwal, ed./ *Structures of Patriarchy*. 151-163.

childbearing, child care, elderly care, housework, subsistence food production, and food preparation (Ibid., 120-125). Reproductive labor is typically performed by women but is not defined as exclusively a feminine task. Women hold a role in both formal (paid) labor and informal (unpaid) reproductive labor. Women constitute half of the paid workers in many countries and are continuing to enter the labor force worldwide (Ibid, 160). Despite this promising statistic, women tend to be placed in low-wage jobs in formal and informal labor markets.

Feminist theories on labor move past traditional notions of wealth as tied strictly to monetary expression. For feminist scholars a discussion of wealth and wealth inequity cannot omit the reproductive position of women globally. The core feminist critique of Marxism is its omission of the reproductive capacity of women in its analysis of labor (Tickner 1992, 134). Feminists note that patriarchy oppresses women only, where capitalism oppresses both sexes equally (Peterson and Runyan 1993, 115-129). The omission of the productive labor of women, as wife, and head of the family operations is common.

This analysis of the global political economy leaves out all of the unpaid labor that women perform in the family. These unspoken portions of economic analysis include childrearing and household work. The economic discussion of these roles is supported by the severe decline in income many women experience due to death of a partner or to divorce. Mies argues that the reproductive role of women in life “production” should be defined as work rather than a “natural” unconscious activity (Mies 1986, 2).⁴² Labor would then change by accepting life-producing and subsistence labor as equal to surplus labor. The means to do this relies upon breaking down the barriers between the public and private spheres.

Feminist international relations theorists challenge national and international (UN, World Bank, IMF) accounting methods that omit women’s domestic work by according it no value in estimating national productivity. Women’s groups in Canada, Trinidad, Australia, New Zealand, Norway and India are promoting national studies to assess women’s economic contributions to national income (Waring 1991, 90).⁴³ The United Nations estimated that “if unpaid housework were valued at the cost of purchasing

⁴² As noted in Mies, Maria. 1986. *Patriarchy and Accumulation on a World Scale: Women in the International Division of Labor*. London: Zed Books.

⁴³ Waring Marilyn. 1991. A Women’s Reckoning: Update on Unwaged Labor,” *Ms.*, July/August.

comparable goods and services...the measured value of GDP in countries would increase by 25-30 percent (United Nations 1991, 90).⁴⁴ The devaluing of the monetary value attributed to the domestic work of women economically cripples women. Women are accorded less status and paid less money for the types of work that they do. Simultaneously men increasingly accumulate control over cash resources.

Subsistence labor, volunteer work, household work, and reproduction are among the economic activities performed primarily by women that are not viewed "economically productive" (Tickner 1992, 93). The negative cost of crime to the tourism industry is noted in developing regions. What about the negative social cost of crime that is lessened by volunteer work primarily done by women? The common critique is that non-monetary labor is hard to count, even harder to define or quantify. This could be surpassed by the use of time use data (Waring 1988, 2).⁴⁵ Time use data is the placing of an economic value on the time it takes to accomplish non-monetary labor tasks (Ibid., 2).

The feminization of poverty is increasing even with the growing number of female workers. There are virtually no women at the top of corporate hierarchies (Ibid., 54-59). Surprisingly, women are represented more in high-ranking positions in multinational corporations than in government. Women are roughly 50 percent of world population (Peterson and Runyan 1992, 41). Despite this equality in terms of population, women who hold positions of political importance remain small. The United Nations has 159 member states (Ibid., 41). Of the 159 only six percent were headed by women at the end of 1990 (Ibid., 41). These six included Iceland, Ireland, Nicaragua, Norway, Dominica, and the Philippines (Ibid., 41). Only 3.5 percent of the world's cabinet ministers are women (Ibid., 41). In 1987, women's representation exceeded 15 percent in only 23 of 159 countries (Ibid., 41). Women's participation in national legislatures has historically been highest in the Nordic countries, Eastern Europe, and the former Soviet Union (Ibid., 41). Elsewhere, women's parliamentary representation rarely exceeds 10 percent and is surprisingly low in the United Kingdom and the United States reaching somewhere around five percent (Ibid., 41).

⁴⁴ United Nations. 1991. *The World's Women: 1970-1990 Trends and Statistics*. New York: Oxford University Press.

⁴⁵ As noted in Waring, Marilyn. 1988. *If Women Counted: A New Feminist Economics*. San Francisco: Harper and Row.

One positive step the United Nations could make would be to include women's reproductive labor and their work in the informal and extralegal labor force in the United Nations System of National Accounts (UNSNA). Activities such as labor and their informal work have traditionally been grouped under "externalities" in national accounting systems. This exclusion has extended to determining GNP.

Incorporating feminist theory into mainstream international relations involves changing the "norms" and "definitions" that people believe their world to be framed. Feminist interpretations of collectivism and collective responsibility are necessitated in a world of integrated markets. Collective responsibility will only be reached through rethinking what constitutes "rationality," what makes a citizen or society "secure" and what constitutes "wealth" and how "labor" is valued. Adoption of a form of global taxation, the focus of Chapter Two, would incorporate feminist political ideas into the current model of international relations to benefit women.

Chapter Two: Global Taxation

The focus of Chapter Two is an exploration of global taxes. Global taxes serve as a response to the environmental, economic, and social inequity fostered by globalization along the lines of gender and socio-economic status. Global taxes would make available the fiscal resources needed to combat global environmental problems such as ozone depletion and ocean pollution through aviation, carbon and global commons taxes. The revenue from global taxes could also be used to address the global imbalance of wealth and opportunity through email taxes, arms trade taxes, and currency exchange fee/Tobin taxes. How global taxes integrate a feminist interpretation of international relations and consequently affect women will further be analyzed in Chapter Three.

2.1 History of Global Taxes

In the nineteenth century economists and political scientists questioned how global and economic stability could be maintained amidst rising interconnectedness and progression. James Lorimer, a legal scholar questioned the idea of global taxes in his book, *Ultimate Problems of International Jurisprudence*, published in 1884 (Frankman 1996, 21).⁴⁶ Historically prominent economists such as Alfred Marshall, John Maynard Keynes, and James Meade all worked on the idea of a global form of economic governance (Ibid., 21). One priority of the United Nations at its inception was the need to maintain an international economic policy (Ibid, 21-30). As a result of the Cold War, opposition from the United States and the growing power of multinational corporations, the support for global taxes was stifled during the 1950s and 60s (Ibid., 21-30). The idea resurfaced with increased vitality in the early 1970s through support of academics and NGOs. This change is noted to have occurred due to greater understanding of the imminent global environmental and social concerns. Citizens were progressively becoming aware that the earth does not exist in subunits of states but rather is dependent upon a much larger, and fragile global commons.

⁴⁶ Frankman, Myron. 1996. "International Taxation-The Trajectory of an Idea from Lorimer to Brandt," *World Development*, volume 24. 21-30.

Forms of global taxes do exist to a lesser extent than United Nations proposed global taxes. One form of a “global tax” which operates is the levy on deep sea bed mining adopted at the United Nations Law of the Sea Convention in 1980.⁴⁷ Ruben Mendez of the United Nations Development Programme (UNDP) published his work, *International Public Finance* which explained global taxes and gave them a greater hearing in the international community.⁴⁸ The Commission on Global Governance proposed a multitude of taxes on various international actors and resources, ranging from currency transactions, multinational corporations, “user fees” for the global commons and aviation taxes (COGG 1995, 154).⁴⁹ The Dag Hammarskjöld Foundation report on Renewing the United Nations System (COGG 1995, 217-221), the Independent Commission on Population and Quality of Life (Childers and Urquhart 1994, 154-156)⁵⁰, the Global Commission to Fund the United Nations (d’Orville and Najman 1995, 1-10)⁵¹, and the South Centre report on UN reform all support the idea of global tax and were key originators into the development of global taxes (South Centre 1996, 88-92).⁵²

The interest in global taxes has been initiated by select nations. Austria and the Netherlands have put research into systems of global taxation.⁵³ State involvement in global taxes is minor, with most industrialized countries fearing their adoption as they represent a threat to free market principles and

⁴⁷ Notes on United Nations Law of the Sea Convention found at <www.united-nations.org> (September 18, 2003)

⁴⁸ Mendez, Ruben P. 1995. “The Provision and Financing of Universal Public Goods,” in *Global Governance: Ethics and Economics of the World Order*. eds. Mehgnad Desai and Paul Redfern. London: W.W Norton & Company Inc.

⁴⁹ Commission on Global Governance. 1995. *Our Global Neighborhood*. New York: Oxford University Press.

⁵⁰ Childers, Erskine and Urquhart Brian. 1994. *Renewing the United Nations System*: Stockholm: Dag Hammarskjöld Foundation.

⁵¹ d’Orville, Hans and Najman Dragolijub. 1995. *Towards a New Multilateralism: Funding Global Priorities- Innovative Mechanisms for Internationally Agreed Programmes*. Paris/ New York: Independent Commission on Population and Quality of Life.

⁵² South Centre. 1996. *For a Strong and Democratic United Nations: a South perspective on UN reform*. Geneva: South Centre.

⁵³ Baumert, Kevin. “Global Taxes and Charges.” 1998. <<http://www.globalpolicy.org/socecon/glotax/globtax.htm>> (March 17 2003).

governmental autonomy. To date, the United States has been the most vocal opponent of global taxes.⁵⁴ Opponents in the United States Congress claim global taxes threaten US sovereignty. On November 26, 1997 the United States Congress enacted a bill making payment dues to the United Nations conditional upon the United Nations abandoning efforts that “develop, advocate, promote or publicize proposals” that impose taxes or fees on US citizens.⁵⁵ The United States ultimatum silenced, momentarily, discussions and work of the UNDP on United Nations global taxes. The attack of the United States against global taxes has also influenced their foreign policy with other nations supporting the adoption of UN taxes. The United States blocked European proposals for environmental taxes at the Kyoto Protocol of December 1997.⁵⁶

The pragmatic nature of global taxes as a viable option to address global concerns gained widespread interest as citizens became aware of the magnitude of problems, environmental, social and economic that could not be translated effectively into state policy. Agreements signed at the United Nations global conferences in the 1990s concerning the environment and human rights necessitate funding to implement. The Zedillo Panel Report of 2001 focused largely on global taxes. The Zedillo Report concludes that “there is a genuine need to establish, by international consensus, stable and contractual new sources of multilateral finance” (Zedillo 2001, 26-27).⁵⁷ The report focused primarily on a carbon tax and a currency exchange tax. It concluded that the applicability of a carbon tax was much greater than a Tobin style tax (Ibid., 26-27).

Tax proposals work effectively when they create a disincentive. The allocation of a levy or fee discourages participation or use, similar to taxes on cigarettes. Taxes on carbon emissions, aviation and currency speculation are all disincentive taxes. Often this form of tax is addressed as a “Pigovian” tax,

⁵⁵ U.S Senate. 1996. 104th Congress. 2nd Session. S.R. 1519. 22 January.

⁵⁶ For the full article of Kyoto Protocol To The United Nations Framework Convention on Climate Change at <http://www.cnn.com/SPECIAL/1997/global.warming/stories/treaty/> (14 September 2003).

⁵⁷ Zedillo, Ernesto. 2001. *Technical Report of the High-Level Panel on Financing for Development*. New York: United Nations.

after economist A.C. Pigou. Pigou's work dealt with the incongruence between market prices and the authentic "costs" to society and the environment.⁵⁸ A global tax is one means to shift the pricing mechanisms of consumables to a more equitable and realistic price.⁵⁹

When Pigovian taxes succeed they discourage unwanted activity. A negative result of this process can be a loss in revenue. Although, this is not always true. Pigovian taxes also produce the highest potential revenue at relatively low percentage rates.⁶⁰ This creates a tradeoff between revenue and disincentive. Use of taxed item will decline as tax rates rise for the said item. This interaction depends on the demand elasticity of the product. Demand elasticity details the relationship of how quickly demand will decline as prices rises. In the case of oil, demand elasticity responds quickly to price changes. Suggested avenues for global taxes do not all follow Pigovian line. Suggested taxes on email transactions and world trade are not intended to discourage use. These proposals exist as a means to raise revenue to address the inadequacies of the system.

While the move to restrain capital or levy United Nations taxes may seem revolutionary, state led restraints on capital flow are not the anomaly that free market proponents suggest. As the global economy integrated, it became necessary for developing regions to have restrictions on how much capital was filtering into their domestic economies. Taxes are only one option of the type of capital control a country can use. Other alternatives are dual exchange rates, subsidies, comprehensive development frameworks (CDF's) and poverty reduction strategy papers (PREPS). All are strategies employed by IMF and World Bank to deal with poverty and unequal economic growth. Dual Exchange Rates reduce the capital movement of imports and exports and impose strict rules on importing and exporting to foreign countries. CDF's and PREPs are both strategies to deal with loans and debt relief to HIPs, or Highly Indebted Poor Countries. To obtain development aid, countries must agree to 1) open up their markets to outside trade and investment without requiring majority local ownership. 2) eliminate all tariff barriers. 3) severely reduce government spending, especially in areas of services to the poor. 4) convert small-scale-self-sufficient family farming to high-tech, pesticide-intensive agribusiness that produces one-crop exports

⁵⁸ Pigou, A.C. 1920. *Welfare and Economic Welfare*. London: MacMillan and Co.

⁵⁹ European governments have set high petroleum taxes that have had a major price impact. High taxes on gasoline are believed to have contributed to higher European efficiency in energy use in comparison with the United States.

and 5) allow for the uses of natural and physical resources to “develop” these regions. In essence, both CDF’s and PREPS utilize neo-liberal free models of development.⁶¹

Environmental subsidies are another form of international agreements that in practice has the opposite effect that global taxes would achieve. When carbon-based fuels are subsidized or offered tax breaks, according to the basics of economics, consumption increases. Oil companies receive a 15 percent income tax credit for domestic oil recovered using the “enhanced oil recovery method” and in addition can deduct 70 percent of “intangible drilling costs” which translate in literal terms to wages, fuel, repairs, hauling and site preparation (OECD 1997, 32).⁶² This is important when one notices that the annual coal subsidies in the seven OECD countries amount to US 10.3 million Ibid (Ibid., 32).

2.2 Forms of Global Taxes

2.2.1 Carbon Tax

Global taxes could operate in many differing ways. A carbon tax would aid against the growing environmental concern of global warming, the spread of disease, and desertification (IPOCC 2001, ch.10).⁶³ These taxes are environmentally desirable because they tax the greenhouse gas carbon directly. Coal, natural gas, and oil would be taxed for their harmful effects on the environment (Ibid., ch.10). Alternative sources of renewable energy such as wind and solar power are carbon free and would not be taxed, hence making their use more desirable to the consumer. Carbon taxes would work on a sliding scale with coal taxed more than oil and natural gas which have lower carbon concentrations (Ibid., ch.10).

As UNEP notes, the Intergovernmental Panel on Climate Change (IPOCC) believes that average temperatures around the world will rise several degrees over the next century (Ibid., ch.10). The panel

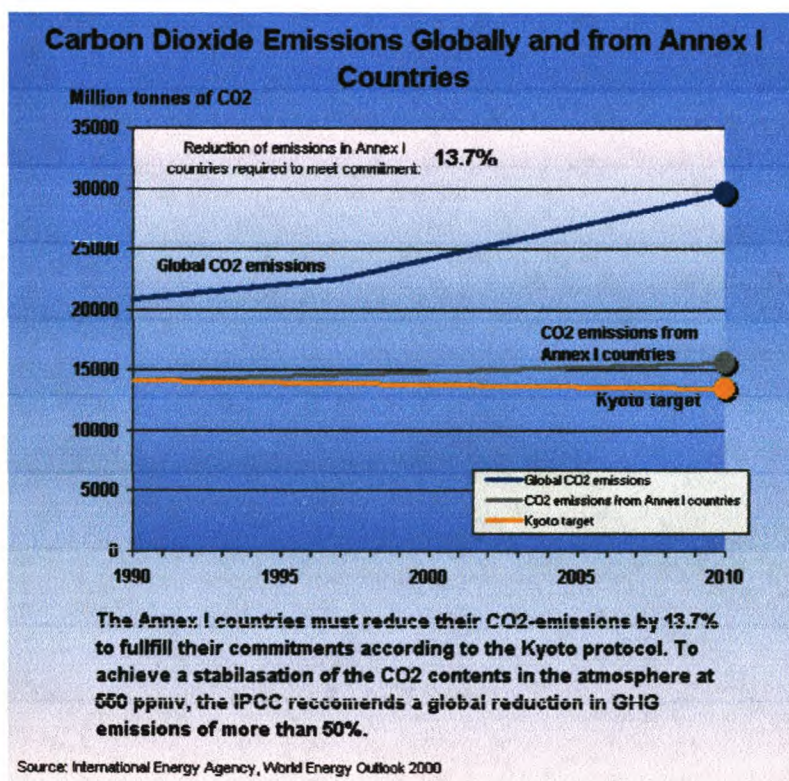
⁶¹ Notes on CDF’s and PREPs found at <www.globalpolicy.org> (13 September 2003)

⁶² OECD. 1997. *Environmentally Related Taxes and Green Tax Reform*. Paris: OECD

⁶³ Intergovernmental Panel on Climate Change. 2001. *Aviation and the Global Atmosphere*. Geneva. Synthesis Report.

notes that icecaps and glaciers are melting, sea levels are rising, and extreme weather is occurring more frequently. UNEP estimates that the negative effects of global warming could bear the socio-economic costs of US \$300 billion per year (Ibid., ch.10). As figure 2.1 shows the global carbon emissions are estimated to be 15,000 Million Tonnes of CO₂ over the Kyoto Target goals by 2010 in Annex 1 countries.

2.1 Carbon Dioxide Emission Globally for Annex 1 Countries



An alternative to a carbon tax is a greenhouse gas trading system. The greenhouse trading system was pushed by the US and approved at the third UNFCCC Conference of the Parties at the Kyoto Meeting.⁶⁴

⁶⁴ For the full article of Kyoto Protocol to the United Nations Framework Convention on Climate Change at <http://www.cnn.com/SPECIAL/1997/global.warming/stories/treaty/> (14 September 2003)

States have levied carbon-type taxes for decades, especially on commodities such as gasoline. According to an OECD study, petroleum tax revenues in Germany in 1988 totaled US \$38 billion, in Britain similar fuel levies accrued US \$14 billion.⁶⁵

2.2.3 Aviation Taxes

Aviation Taxes are taxes on fuel used in the aviation industry. While airline fuel only collectively accounts for three percent of worldwide carbon dioxide emissions, it is predicted to triple in fifteen years (United Nations 2001,2).⁶⁶ Airline fuel is the cheapest fuel in the world and exempt from fuel taxes. This puts airline travel at an unfair advantage to other form of transportation, such as bus and railway travel whose fuel is taxed (Ibid., 2). European Union Finance Ministers asked the European Commission to investigate the potential of an EU aviation tax. In June 1997 the EU pushed for an agreement on a global aviation tax at the Second Earth Summit (Ibid., 2).

The Organization for Economic Cooperation and Development (OECD), the International Civil Aviation Organization (ICAO) and the IPCC have researched taxes on aviation fuel to address environmental concerns. Their research did conclude that a tax on aviation fuel would make passenger and freight charges more expensive. The European Union has been considering an aviation fuel tax (European Commission 2002).⁶⁷ The European Parliament's Economic and Monetary Affairs Committee supports a recommendation to allow member states to tax domestic EU flights (European Commission 2002). ICAO research places fuel costs to be less than 20% of airline turnover. A study concluded by the ICAO in 1998

⁶⁵ OECD. 2001. *Environmentally Related Taxes in OECD Countries: Issues and Strategies*. Paris: OECD.

⁶⁶ United Nations, General Assembly. 2001. (Preparatory Committee for the International Conference on Financing and Development) *Technical Note No. 3: Existing Proposals for innovative sources of Finance*. New York: Oxford University Press.

⁶⁷ European Commission. 2002. *Responses to the Challenge of Globalization: a study of the International Monetary and Financial System and on Financing for Development*. Brussels: European Commission.

found that a tax of 25% would split in half the rate of fuel use (IPOCC, 2001).⁶⁸ Such a tax would produce revenues of \$12.5 billion per year (IPOCC, 2001). In comparison to the carbon tax, an aviation tax would produce much less fiscal revenues. This could however, serve to be beneficial for the adoption of aviation taxes, it would at least generate less criticism and opposition from opposing states and industries.

2.2.4 Tobin Tax/Currency Exchange Fee Tax

Based on the legacy of Keynes is the Tobin tax, which suggests levying a small foreign exchange tax on all foreign exchange transactions to eliminate short-term speculation. Eighty percent of all currency transactions reverse their prior speculation in around a week (Ibid.,2). This rapid movement of speculation creates unpredictability in the global political economy. The annual currency trading is 10 times the global GNP (Ibid., 2). This shows the precariousness of the problem and also highlights the vast resources that would be available if a currency exchange fee/ Tobin tax was instated. A tax of a mere 0.5 percent would raise in a year over \$1.5 trillion dollars in revenue for peace and sustainable development (Ibid.,2). Simultaneously, the fund could be used for crisis control, such as the misgivings of the market that created the Mexican and Argentinean crises, eliminating the need for IMF bailouts.

The International Conference on Financing for Development in Monterrey, Mexico was a meeting held between the UN, the World Monetary Bank and the World Trade Organization.⁶⁹ In the meetings, The UN Secretary-General Kofi Annan issued a report which discussed currency transaction taxes on both the national and global basis that would work for the efforts of social development and poverty eradication programs.⁷⁰ To further these innovative ways of producing capital for the United Nations, Annan created the commission for Financing on Development. The FOD was headed by former Mexican President Ernesto Zedillo and included on the panel was former Clinton administration treasury secretary Robert

⁶⁸ Intergovernmental Panel of Climate Change. 2001. *Aviation and the Global Atmosphere*. Geneva: Synthesis Report.

⁶⁹ Final report of the International Conference of Financing for Development can be found at < <http://daccess-ods.un.org/TMP/6158618.html>> (05 September 2003).

⁷⁰ Ibid.

Rubin.⁷¹ This commission is working on an International Tax Organization as an adequate international tax source for global spending programs. One of its core ideas is the above mentioned currency exchange fee/ Tobin Tax.⁷²

The currency exchange tax, or the Tobin tax, is the hardest of the three proposed taxes to implement. Currency exchange taxes would not develop incrementally such as the aviation tax. A logical development of the aviation tax would originate at the EU level then progress to the OECD and finally achieve the global level. In contrast, for a currency exchange tax to work it would have to be implemented simultaneously worldwide. This would take massive coordination of states, the UN and financial institutions. For this to actualize a global convention would have to agree on a tax rate, institutional configuration, non-compliance procedures, amendment procedures and a system of revenue sharing.

While currency exchange taxes, aviation and carbon taxes have received the most attention, there are other forms of taxes which have been proposed. Other suggested options for United Nations global taxes have been email taxes, world trade taxes, global commons taxes and arms trade taxes.

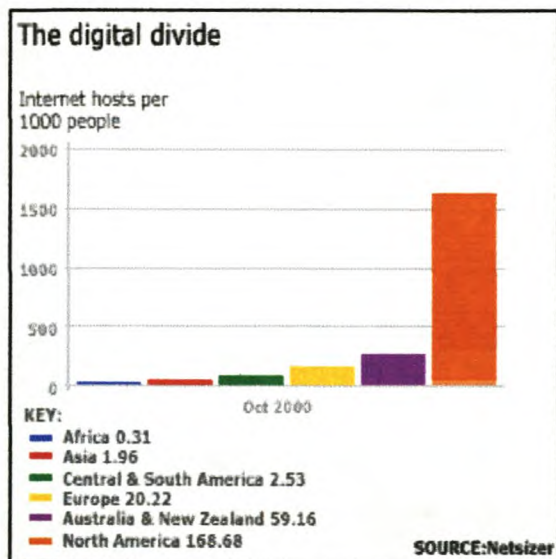
2.2.5 Email Tax

Commonly referred to as a “bit tax”, an email tax would levy a tax on data sent via the internet. The email tax is not a disincentive tax, although it is arguable if its adoption would slightly discourage the use of email. Revenues could be used to make web access more global, and give developing regions access to the practical and educational uses of internet. The digital divide is a dramatic example of the disparity of opportunity among the world’s peoples. As figure 2.2 shows, Africa, Asia, and Central & South America have 15,000 less internet hosts per 1000 people than North America. Australia and New Zealand have 12,000- 13,000 less hosts per 1000 people than North America.

⁷¹ Ibid.

⁷² Ibid.

Figure 2.2 The Digital Divide



According to the estimation of the 1999 UNDP Human Development Report such a tax would have generated over US 70 billion (UNDP 1999, 5).⁷³ The number of internet users is always exponentially growing so the funds would only increase. While the sum is large, the cost to the average email user is miniscule. The UNDP suggested rate for every 100 emails the internet user would be charged around one US cent (Ibid., 5). The 1999 UNDP *Human Development Report* discussed a form of internet taxation, estimating that in 1996 a form of internet taxation could have yielded US \$70 billion globally.⁷⁴ Impacting users modestly an internet tax could produce massive fiscal benefits. Consequently, since internet users are growing exponentially the fiscal resources gained through an email tax would always be increasing.

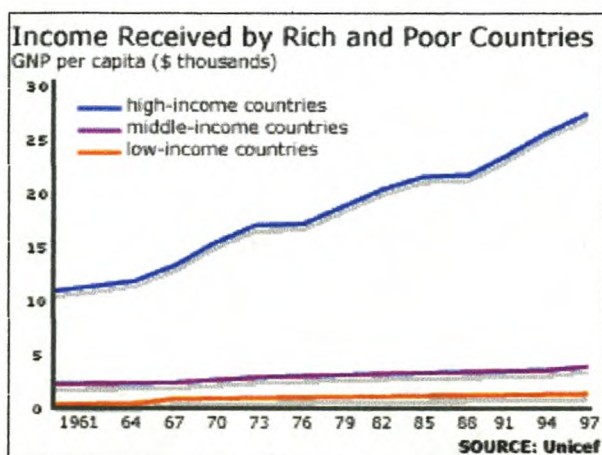
⁷³ United Nations Development Programme. 1999. *Human Development Report 1999*. New York: Oxford University Press.

⁷⁴ United Nations Development Programme (1999). *Human Development Report 1999* New York: Oxford University Press.

2.2.6 World Trade Tax

A world trade tax would tax all trade activity, goods and services. Even a miniscule percentage could create large revenues due to the massive amounts of capital involved in world trade. As of 2002 the volume of World Trade was US \$ 6 trillion.⁷⁵ The fiscal resources gained from world trade tax could address the concerns of income inequity in a world of globalization.

Figure 2.3 Income Received by Rich and Poor Countries



Global Commons Tax

Environmentalists and eco feminists support these taxes because they reduce the negative impact of the use of environmental resources to foster greater sustainability for the planet's ecosystems. Options for such taxes would be to levy a tax on international air traffic or on international maritime traffic. Another option that will come under scrutiny is to tax the military for use of the oceans and atmosphere. The "global commons" tax that has received the most attention is taxes on international air tickets and

⁷⁵ Statistics on the volume of World Trade found at < http://www.wto.org/english/news_e/pr288_e.htm.> (01 January 2003)

airfreight charges.⁷⁶ A form of this tax operates on the national level. Governments and airport authorities commonly levy charges that airlines pass along in ticket prices or airfreight bills. Charges in the United States generated US 6.7 billion in 1998 (d'Orville and Dragolijub 1995, 51).⁷⁷ The Air Transport Action Group reported that including domestic and international flights, the total world airline industry revenues are estimated at US \$307 billion. A tax of even one percent could yield over three billion dollars a year (Ibid., 51). The United Nation's study estimated smaller revenue estimating that a 1% tax on all international passenger tickets would generate US 2.2 billion (Ibid., 51). Another form of "global commons" tax suggested would be fines for coastal dumping from oil rigs, cruise liners, and coastal cities (Ibid., 51).

2.2.7 Arms Trade Tax

A tax on the arms trade could serve as a means to integrate feminist interpretations on military expenditures into the global political economy. An arms trade tax would in the best case scenario reduce the volume of arms. The revenues raised could effectively be used to foster disarmament. Advocates of this tax include the government of Saudi Arabia, UNEP, UN Committee for Development Planning, the Brandt Commission and the UNDP *Human Development Report* (Mendez 1992, 29), (UNDP 1994, 56), (d'Orville and Najman 1995, 47-48). The international arms trade constitutes a small portion of overall world trade (Keller 1995, 10).⁷⁸ The value of global arms exports totaled 669.4 billion in the ten years preceding the Gulf War (Ibid., 10). Of that number 522.1 billion or about 78 percent were acquired by developing nations (Ibid., 10).

The forms of global taxes available are diverse. Under globalization many resources are used commonly by the entire planet. Of the above addressed the currency exchange fee tax /Tobin tax, the carbon tax and

⁷⁶ Global Taxes of the Commons noted at the United Nations, General Assembly. 2001. Preparatory Committee for the International Conference on Financing for Development. *Technical Note No. 3: Existing Proposals for innovative sources of Finance*. New York: Oxford University Press.

⁷⁷ d'Orville, Hans and Dragolijub Najman. 1995. *Towards a New Multilateralism: Funding Global Priorities-Innovative Mechanisms for Internationally Agreed Programmes*. Paris/ New York: Independent Commission on Population and Quality of Life.

⁷⁸ Keller, William W. 1995. *The Political Economy of the Global Arms Trade*. New York: Basic Books Inc.

the aviation tax have received the most international attention and support. Once these have been instated the United Nations or other official body could progress to implement the other taxes such as the email taxes, arms trade taxes, world trade taxes and global commons taxes. Other options noted for global taxes but not yet researched as extensively are taxes on commercial deep-sea fishing, earth-orbiting satellites, a fee for the use of the electronic spectrum (for radio/television/mobile phones/etc.), and taxes on the profits of transnational corporations and international advertising (d'Orville and Dragolijub 1995, 5-11).

2.3 Implementation and Concerns of Global Taxation

Global taxes are charged with increasing the fiscal burden of nation-states. However, this is only dependent upon the structure global taxes adopt. Global tax revenues could allow for domestic governments to decrease their domestic taxes on labor and capital. A global tax is best understood and implemented through a feminist perspective that calls for a shift in values. For instance, "ecological tax reform" is a shift away from taxes on "goods" to levying taxes on "bads", in essence activities that lesson the collective wealth of environment or society as a whole.

International agreements follow a "harmonizing" of environmental, labor and health standards in trade negotiations. "Harmonizing" means having environmental restrictions and laws made standard among all nations involved in the trade negotiations. This "harmonizing" effect does create more monetary wealth for participants but endangers the sustainability of the environment. Many "harmonizing agreements" cannot be changed by governmental interference or by popular vote because they are in effect seen as an impediment to free trade. This makes the politicking of health and safety regulations at home and abroad difficult. A major concern with implementation of a form of global taxation is "free-riders." A global tax referring to aviation would most likely follow in a piecemeal fashion first applied by the EU and OECD. This would raise opposition because the tax would not apply to all nations, even if these states dominate the aviation market. The inevitability of "free-riders" in an arrangement such as this would raise questions by the leading countries of the fairness of this responsibility to themselves and their citizens.

At present no international alliance exists to hold states accountable. Widespread acceptance and adherence would not be enforceable except through mutual international agreement. This agreement would have to maintain through varying elections and political transitions of power within the

participating states. Thus widespread acceptance of United Nations global taxes will have to be facilitated by other means of diplomacy. One alternative would be to use market principles to tax the market. If overseas aid, the IMF and the World Bank's structural adjustment rules made adherence to the United Nations tax mandatory, it would be easier to gain acceptance for a United Nations tax. Even still the United States and the European Union would be invaluable as supporters for full adoption of global taxes to occur.

Although the United States has opposed global taxes indication exists that many of its citizens are supportive of global taxes. An ATI foundation opinion poll found that even within the US 69% of people agreed with a tax on international currency trades and 79% agreed upon a tax on carbon combustion emissions (Kay, 1995).⁷⁹ Rep. Peter DeFazio, a democrat from Oregon and Senator Paul Wellstone, a democrat from Minnesota introduced a resolution to the house on April 11, 2000 calling for the implementation of Tobin style taxes (Ibid., 1995). The Organizations of the AFL-CIO, Friends of the Earth and the World Federalist Association are also supporters (Ibid., 1995). In the EU proposals are emerging for environmental tax reform (Ibid., 1995).

In April of 1996, The Wirthlin Group posed a study exploring citizen reaction to United Nations global taxation. The report found that citizens opposed the idea of global taxes administered by the United Nations. However, they also supported the need for United Nations taxation in specific cases for example in terms of the environment.⁸⁰ The report stated that 70% of respondents favored a "charge on international sales of oil dedicated to programs that protect the world's environment."⁸¹ While 67% favored a "charge on international arms sales dedicated to keeping peace in regional conflicts."⁸² 71% of respondents favored a "charge on international sales of tobacco dedicated to programs to promote global forms of healthcare."⁸³ Most surprisingly, 51% of respondents favored a "charge on international currency

⁷⁹ Kay, Alan F. 1995. "Reforming the UN: the View of the American People," in *The United Nations: Policy and Financing Alternatives*, by (eds.) Harlan Cleveland, Hazel Henderson and Inge Kaul Washington, DC: The Global Commission to Fund the United Nations.

⁸⁰ The Wirthlin Group Study found at <http://www.vox-populi.org/digest/un_2.html> (12 September 2003)

⁸¹ Ibid, Wirthlin Group Study.

⁸² Ibid, Wirthlin Group Study.

⁸³ Ibid, Wirthlin Group Study.

transactions dedicated to United Nations activities in general.”⁸⁴ The only idea on the Wirthlin Group report that did not accomplish over 50% popularity was a tax on international airline tickets that was only favored by 33% of respondents.⁸⁵

Global taxes will gain support more readily if the United Nations or other official body is specific in their taxing agenda and avoid large categories of generalization. Unspecific and generalized attempts to levy charges and taxes to fund multilateral activities should be avoided. While US 500/ton aviation fuel tax may reflect the actual scarcity and value of a resource, it is a lot easier to get US 5/ton bill passed through. Lower tax rates lessen the fear of competitiveness feared by opponents. Unilateral option of a tax generally creates the perception of “winners” and “losers.” If tax rates are begun low, unilateral adoption is more easily guaranteed. This tax may not be enough of an economic deterrent to stop massive consumption, but it sets the framework in place, to be raised and adjusted in coming years.

A concern of many who oppose a global tax is how the United Nations or other official body will distribute and manage the large fiscal revenues. The fear exists that the money would be misused either by wayward governments or unsatisfactory aid programs. A World Bank evaluation of 10 African Aid programs they initiated showed two successes, two outright failures and ambivalent results for the remaining six (Lancaster, 2004).⁸⁶ Billions of dollars were poured into Bosnia, most of which was stolen or taken by warring factions of Bosnian society. Even with massive aid allocated to the former communist Russia, stability for its market or social welfare is still very bleak. Proponents of the tax would argue that the reason for these failures is not the aid itself but that impoverished countries are an indicator of poor or authoritarian governance within a state. In essence then the United Nations will have to pay close attention not only to the poverty levels of a region but also to the governments to which they give the money to.

⁸⁴ Ibid, Wirthlin Group Study.

⁸⁵ Ibid, Wirthlin Group Study.

⁸⁶ Lancaster, Carol, “ Aid Effectiveness: The Problem of Africa.” < www.worldbank.org > (25 January 2004)

2.4 What can be done to Support a Global Taxation?

These complications in administration and implementation are not signs that United Nations global taxes incentive is too far-reaching to be accepted. The distributional and competitive drawbacks that the tax opponents note can be overcome in several ways. Policy makers, NGOS, feminist coalitions, UN supporters, environmentalists, alternative energy industries, developing countries, trade unions, fiscal conservatives and other factions in support of global taxes can aid in their implementation by starting on a small scale, building coalitions, reducing subsidies, and politicking for local politicians who support global taxes.

Subsidies on coal, oil and other global commodities have the opposite effect a global tax would do. The tax break and subsidies given to environmentally scarce resources encourage consumption. These subsidies encourage fossil fuel consumption and energy inefficiency. Removing price supports for fossil fuels would amplify the effectiveness of carbon taxes. A prerequisite for a tax reform would be to remove subsidies that understate the price of resources such as carbon, to ensure full-cost pricing that translates the true environmental costs of use.

The key to adopting global taxes is to be specific on what, how and who will be taxed. The end goal is to craft tax proposals that leave the fiscal burden of states unchanged. New taxes need to be judiciously packaged so citizens will find their purpose agreeable. Another avenue of garnishing support among citizens is noting the employment benefits that would accompany domestic environmental tax reform.

Global taxes should ideally start small. Low percentage rates on taxes help to soothe the fears of loss of competitive advantage by opponents, primarily the United Kingdom and the United States. A unilateral tax of any kind will create a perception of perceived winners and losers. If the tax rates are low, it lessens the perception of “winners’ and “losers” and is more conducive to adoption by key states. Low rates are especially important in the adoption of currency exchange taxes (Tobin taxes). Currency exchange taxes (Tobin taxes) and world trade taxes even at modest levels can create large revenues. The low rates will ease adoption efforts and also guarantee a better chance at unilateral acceptance. Rates sufficient to generate adequate funds should be virtually undetectable to individual citizens and private firms.

Even the language used is important in the dialogue of global taxes. The very word “tax” immediately makes many ignore the rest of the dialogue completely. The United Nations, and its supporters would be wise to instead refer to “fees, levies or charges” that will be more palatable to voting citizens and policy-makers. Domestic environmental tax proposals that are revenue neutral should emphasize that the tax consists of shifting the tax burden from one source to another.

Global taxes are assured to have its opponents. The arguments that global taxes are overly idealistic, fraught with complexities and impossible to achieve unilateral acceptance are logical concerns. However, neither states nor multinational corporations have formed salient, long-term solutions to the realities of globalization’s environmental, social and economic consequences that their actions and policies influence. Neither actor has the resources or ability with homebound loyalties to focus their efforts and attention to global as opposed to domestic concerns. This lack of leadership in terms of assessing and working on global problems is dangerous in a world in which globalization has more connected markets, ecosystems and people than any other time in history.

Global solutions will never be made at the state level. States are often too overburdened with their own domestic crisis management to have the time, resources both fiscal and intellectual, to combat problems on such a large scale. As long as international trade agreements restructure the welfare and social frameworks of states, corporations have a responsibility to the citizens their investment and trade policies effect. While on a moral level one might find multinational corporations responsible for the social, economic and environmental questions they aid in creating, there is no authoritative body they are accountable to. The business community, despite its power and resources will not and cannot be expected to be the guardians of the environmental and social welfare of global citizens. States operating out of individual interest do not have enough power to solve these problems alone. An international body, such as the United Nations, is necessary to oversee such a mechanism of global taxation.

2.5 Which Actors will facilitate the Dialogue?

A common theme of recent political movements for social change is the collaboration of various interest groups politicking for causes to have a multitude of interests met. The variances of political, religious and cultural beliefs among the WTO rioters suggest that political alliances against the ills of globalization are more the norm than the anomaly. A multitude of varying political interests could be met with the adoption of United Nations global taxes. Global taxes should be cautioned against being viewed as primarily a progressive or “leftist” objective. Key groups could facilitate the understanding and implementation for global taxes. Among the most likely groups to participate are environmentalists, UN supporters, trade unions, alternative energy industries, developing countries, fiscal conservatives, and feminists.

Environmentalists obviously have a keen interest in the objective of redefining the political dialect to incorporate a wider understanding of the interconnection of global ecosystems. Taxes on carbon and the global commons serve as an effective means to translate authentic environmental costs onto goods for consumers. This could aid in creating an effective means of consumption and production that would create greater sustainability of the ecosystem than the current economic framework offers. Allocating new pricing structures may harm certain environmentally harmful products while boosting the attractiveness of less potentially environmentally dangerous products.

Trade unions are another potential actor that would support a mechanism of global taxation. The flow of capital and production to states such as China that have massive and inexpensive labor forces could be lessened with the introduction of taxes, such as the world trade tax, or the currency exchange tax. Both forms of these taxes could be used in developing regions to raise the standards of living and also raise wages. The leveling out of global wages could ensure that laborers jobs in developed countries could be maintained while also addressing the problem of supply and demand in the marketplace. Even though trade unions have traditionally been against strong environmental taxes believing that they result in higher unemployment, taxes that are obtained through taxing “bads” such as fossil fuel use, and ocean pollution could in theory divert taxes away from “goods.”

Burgeoning industries that focus on finding alternative ways to sustain the environment would benefit from, and politick for, the adoption of global taxes. Industries that create alternative methods of energy would gain from a tax on carbon, for it would give them a much needed competitive advantage. These industries could also serve as key bodies in domestic politics, especially in the United States, to make the adoption of global taxes more politically feasible in states that have previously been ardently against global taxes. One example of this is the International Co-generation Alliance that represents European Co-Generation manufacturers who benefit from climate control measures.⁸⁷

Developing countries will most likely take the lead in the introduction of United Nations global taxes. The concerns of the unequal division of wealth affect their citizens and economies more first hand. It is a debatable and highly contested idea as to whom global taxes would benefit more. Ideally they would help to correct global inequity which would be beneficial to all states, industrialized and developing. The opposition posed by the United States and the United Kingdom is based primarily in fears that they would no longer be able to compete against each other in the global marketplace. Sustainable development in the developing world necessitates tremendous fiscal resources. These resources individual states cannot feasibly contribute alone. The First World Earth Summit estimated that it would take 600 billion dollars a year to achieve sustainable development. Of this amount an estimated 125 billion dollars would be allotted to developing countries.⁸⁸ The current system, relying on individual states to voluntarily contribute to the cause of sustainable development is not an effective means to facilitate the fiscal resources or political structural support necessary to achieve such change.

Even fiscal conservatives could find means to get their objectives met with the introduction of global taxes. Pure conservatives would demand that if funds are used for international purposes then they should be levied internationally. Domestically, taxes on environmental dangers could be used to lower the taxes on labor and goods. The effectiveness of taxing resources such as air, water, and land to ensure its sustainability has its origins in conservative economic thought. The law of the commons suggests that

⁸⁷ Baumert Kevin. 1998. "Global Taxes and Fees: Recent Developments and Overcoming Obstacles." (01 January 04).

⁸⁸ Lyon David. 2002. Earth Summit Audit. *Open Democracy*. September 05.

when resources are free and open to use by all they are abused and ill cared for. However, when someone owns or has to pay for a resource it is maintained better (Strauss and Cropsey 1987, 681).

For the adoption of global taxes to become a political reality many different citizen and political organizations must mobilize for the creation of global taxation to occur. Global taxes levied by the United Nations could take many forms. The adoption of global taxes would be a beginning step to address some of the ill-consequences of globalization. As this work primarily argues, global taxes are also a means to integrate a feminist interpretation of international relations into the global political economy. Chapter Three will explore these linkages.

Chapter Three: Feminist Interpretations of International Relations and Global Taxation

The adoption of global taxes specifically applies to women in two ways. Feminist perspectives on environmental, social and economic security, rational actor behavior and collectivism facilitate the dialogue which is essential for global tax implementation. Secondly, the adoption of a form of global taxation has the capability to better the lived experiences of women globally by minimizing poverty and strengthening the working conditions of women. Proposed carbon taxes and global commons taxes work to redefine environmental security by placing appropriate price indicators on the use of globally used resources. Email Taxes, world trade taxes and currency exchange fee taxes grant the fiscal resources necessary to create greater economic and social security.

3.1 Collectivism

Feminist interpretations of international relations and global taxes both emphasize collectivism over individualism. Both work towards interpreting the political setting as one that works in connection with, as opposed to isolated from, social, economic and environmental realities. Marxist, socialist and feminist theories argue that the dominant neo-liberal form of capitalism overemphasizes the value of economic activity (Tickner 1992, 89). Effectiveness of development is gauged strictly by GNP or other economic indicators. Collectivism incorporates a personal understanding of politics that has been traditionally omitted in political science. As Ashley, a post-structuralist international relations theorist suggests, “a rationalization of global politics has led to an anti-humanism trend where states act as unitary actors independent of human interests” (Ashley 1988, 230).⁸⁹ As Elshtain writes, it is a world where, “no children are ever born, and nobody ever dies, there are states and they are what is” (Elshtain 1990, 91).⁹⁰ This comprises a structure for a world that omits large portions of the human experience.

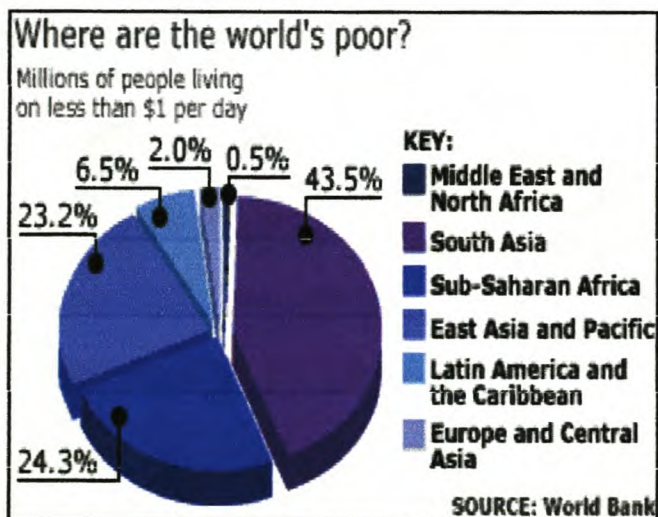
The IMF and World Bank’s “ground rules” necessitate that developing countries structure their domestic economies strictly in neo-liberal practices of open and free markets with little to no governmental

⁸⁹ Ashley, Richard K. 1998. “Untying the Sovereign State: A Double Reading of the Anarchy Problematique.” *Millennium Journal of International Studies* 17 (2): 227-262.

⁹⁰ Elshtain, Jean Bethke. 1981. *Public Man Private Women: Women in Social and Political Thought*. Oxford: Martin Robertson.

regulation. Often a key component of the restructuring of the economies of developing regions includes changes in the welfare and social options granted by states (Enloe 1990, 41).⁹¹ The losers in such a system of development are disproportionately women (Ibid., 41). The effects of capitalism on welfare and social programs are not limited to the developing world. Japan's generous welfare state and near zero unemployment rate declined rapidly throughout the 90's (Gottfried and O'Reilly 2002, 29-59).⁹² Germany's famous social and welfare programs are battling to stay in place out of concern for Germany's international competitiveness (Ibid., 29-59). The negative consequences to the disadvantaged portions of society have been wide-spread. Inequality has dramatically risen in the Soviet Bloc, Latin America, and in South Asia (Landes 1994, 492-497). As figure 3.1 shows, according to World Bank figures those who live on less than a dollar a day, has increased in the last two decades in every developing country in the world.

Figure 3.1 Where are the World's Poor?



⁹¹ Enloe, Cynthia. 1990. *Bananas, Beaches, and Bases*. Berkeley: University of California Press.

⁹² H Gottfried and J O'Reilly. 2002. *Deregulating Breadwinner Models in Socially Conservative Welfare Systems: Comparing Germany and Japan*. New York: Oxford University Press.

Social feminists argue that females in socialist states as opposed to capitalist states have a better chance at survival and healthier, longer lives (Molyneux 1995, 227).⁹³ This is attributed to welfare options, standardized medical care, maternity leave, and other institutional frameworks. Social feminists arrive at this conclusion from findings that liberal beliefs in export led development economically benefit women and men differently (Tickner 1992, 94-95). Export led strategies often result in greater income inequity in developing countries. Women's work in the developing world as housewife or subsistence farmer takes place outside the market economy. These forms of unpaid work are not economically rewarded nor acknowledged within the market economy. However, since women are often positioned at the bottom of the economic structure of developing regions, the effects of export-led development harm them more (Ibid., 94-95). When social welfare programs in terms of health, housing, nutrition and basic needs are cut to satisfy structural readjustment rules often women take on the added responsibilities that were once satisfied by the state. Often unable to do this many women from developing regions turn to prostitution or migrate to locations, many times overseas, to earn enough money to support the families they leave behind (Enloe 1990, 200).

Internationally women have become vulnerable by debt crises and structural adjustment programs imposed by international lending institutions. In response, development organizations have focused on working to reverse the economic vulnerability of women in the global political economy. These groups include DAWN (Development Alternatives with Women for a New Era), the Centro de Estudios de la Mujer and La Morada in Chile, Flora Tristan in Peru, CIPAF in the Dominican Republic, IDAC in Rio de Janeiro, the Rede Mulher in Sao Paulo and CEAAL throughout Latin America. DAWN is also working with WAND (Women and Development in West Africa), to evaluate the standard macro- and micro-economic analyses, document their negative impact on women, and develop alternative frameworks (Peterson and Runyan 1993, 142).

⁹³ Molyneux, Maxine. 1985. "Mobilization without Emancipation? Women's Interests, State, and Revolution in Nicaragua." *Feminist Studies* 11 (2): 227-254.

Feminists argue that historically women were used to create the capital intensive market driven economic systems in place today. The gendered role of housewife in early Europe was a key component to the rise of the capitalist economy (Miles 1986, 37). The “nonproductive” labor of women was integral for the large accumulation of capital to be achieved. Housewives were attributed with creating a consumer led culture and also with creating an endless source of free labor outside the market economy (Ibid., 37).

The traditional origins of modern science and subsequently the field of political science searched for autonomy, control and objectivity. The rise of the state system in the seventeenth century mimicked this form of organization placing states as autonomous and separate bodies seeking individual self-interest (Tickner 1992, 65). This form of organization focusing on autonomy is failing, for it ignores the co-dependence and interaction between all things in relation to one another. As Tickner writes, “Feminist perspectives would thus assume that striving for attachment is also part of human nature, which, while it has been suppressed by both modern scientific thinking and practices of the Western state system can be reclaimed and revalued in the future” (Tickner 1992, 65). Global taxes are one approach to create a form of unilateral governance that focuses on the co-dependence of all global citizens. Global taxes create a structural framework outside the state system. They hold the possibility for a longer term view that neither corporations seeking profit maximization nor states seeking development and investment could feasibly implement.

3.2 Rethinking Security

A feminist interpretation of “national security” could be actualized with the adoption of global taxes. Feminist enquiries into what constitutes that a citizen is “secure” challenge traditional approaches at security that place emphasis on domestic state boundaries. Feminist views of national security include access to healthcare, migration, environmental stresses, crime, prostitution, military occupation, and access to water and sanitation (Tickner 1992, 66). Traditional views of national security that focus primarily on economic and military strategy only offer a partial view of what makes a citizen “secure” in their environment. The danger exists when this partial view is placed in our political dialect as a complete and universal truth. As Tickner writes:

Women's definitions of security are multilevel and multidimensional. Women have defined security as the absence of violence whether it be military, economic, or sexual. Not until the hierarchical social relations, including gender relations, that have been hidden by realism's frequently depersonalized discourse are brought to light can we begin to construct a language of national security that speaks out of the multiple experiences of both women and men (Tickner 1994, 56).

Feminist theorists such as Tickner (1992), Harding (1983), King (1981) and Keller (1995) argue that the realist view of national security is thoroughly "masculinized" and because of this it offers only a one-sided representation of reality.⁹⁴ This partial representation endangers the pursuit of binding international environmental treaties and the understanding of the linkages between the monetary policies of states towards each other. As long as a partial view of security is dominant, so will only partial solutions to global problems emerge in the political setting (Tickner 1992, 56).

3.3 Environmental Security

Carbon taxes, aviation taxes, and global commons taxes are initiatives that address the concept of global environmental responsibility through a feminist viewpoint. Ecology is not essentially a feminist arena of study. However, the alliance of feminism and ecology can mutually serve each other to form new avenues of thought concerning how citizens view their relationship to the natural world. When the feminist view is coupled with an ecological perspective it focuses on mankind's role as a symbiotic part of nature. As King writes, "eco-feminists are in a position to heal the splits in a world divided against itself and built on a fundamental lie: the defining of culture in opposition to nature. Only by seeking to overcome such

⁹⁴ For more information on the feminist critique of the realist interpretation of the state look at these works.

King, Ynestra. 1981. "Feminism and the Revolt of Nature." *Heresies* 4 (1):12-16

Harding, Sandra. 1983. *The Science Question in Feminism*. New York: Cornell University Press.

Keller, William W. 1995. *The Political Economy of the Global Arms Trade*. New York: Basic Books Inc.

Tickner, Anne J. 1992. *Gender In International Relations*. New York: The Columbia Press.

hierarchical dualisms can we move toward a more harmonious relationship with our natural environment” (King 1981, 14). The “hierarchical dualisms” King discusses originate from a system of patriarchy and the traditional ways of interpreting environmental resources. In the dominant Lockian view, natural resources are allotted to man to be used for his advancement (Strauss and Cropsey 1987, 477-482).⁹⁵ The implications of this worldview are evidenced in the ecological dangers present today. A feminist interpretation challenges this view and places humans responsible to and an integral part of natural resources.

Hobbes’s *Leviathan* modeled a society in the seventeenth century when the perception of the universe shifted from organic to mechanistic (Tickner 1992, 110). This shift was not only a shift from organic to mechanistic but was also a gendered shift. The most important aspect of this shift was the reordering of reality to masculine notions of order and power (Merchant 1980,209-215).⁹⁶ Eco-feminists serious about achieving environmental security also support new interpretations on the role and autonomy of the state. Common notions of geopolitical space limited by the boundaries of state lines are being rethought and redrawn. The common dependence upon one atmosphere and one body of water highlight through their environmental decline the limits to the boundaries of the state.

A carbon tax is one step in reaching a more “harmonious relationship” with nature. The carbon tax levies fees on emissions in relation to the dangers they pose to the environment. Thus, resources are taxed for their negative results, coined “bads” as opposed to “goods” such as consumables that are traditionally taxed. This form of tax addresses a citizen’s accountability to the environment. It extracts a cost for the use of the air, and the use of harmful and scarce fuel by individual citizens. In this way, global taxes utilize traditional market ideology. The “costs” attached to the use of environmental resources fosters new ways of perceiving globally used commodities such as air, water and land.

⁹⁵ Strauss Leo and Cropsey Joseph. 1987. *History of Political Philosophy: Third Edition*. London: The University of Chicago Press.

⁹⁶ As noted in Merchant, Carolyn. 1989. *The Death of Nature: Ecology, and the Scientific Revolution*. San Francisco: Harper & Row.

William Leiss, a social ecologist, in his work, *The Domination of Nature* links mankind's domination of nature to certain group's domination over other human beings.⁹⁷ As Tickner notes:

Defending the original goals of the scientific revolution as an attempt to liberate human beings from the constraints of their natural environment and increase their material well-being, Leiss claims that the rationalism of modern science became caught in a web of social contradictions. The instruments through which human beings have transformed the resources of nature into means for the satisfaction of material desires have increasingly come to be regarded as objects of political conflict both domestically and internationally. According to Leiss's class analysis, the real object of domination has not been nature but human beings: through enhanced technological capabilities certain people have appropriated nature's resources and thereby dominated others. A more rational science would understand the world in a way that would produce harmony with the environment. But this can be realized only when the struggle for domination ends, along with the disparities in power among groups and nations (Tickner 1992, 122-123).

While ecologists such as Leiss have connected the exploitation of nature as class domination, social constructionist eco-feminists focus on "dominance relationships" which includes but is not limited to, sexism, racism and classism. Eco-feminists claim that these dominance relationships are intrinsically linked to man's domination of nature.

Environmental security is one example of how globalization has changed the role of the state. Pollution and resource interdependence highlight how domestic and international environmental concerns are one and the same. International borders do not apply in terms of environmental concerns or in forming solutions to combat environmental problems. Ozone layer depletion, acid rain, deforestation, and ocean pollution do not only affect particular states but are globally shared problems. The 1986 Chernobyl accident in the Ukraine posed radiation dangers in the bordering states of Western Europe (Tickner 1992, 113). The growing hole in the ozone layer over Antarctica has been linked to a rise in the case of skin

⁹⁷ Leiss, William. 1972. *The Domination of Nature*. New York: George Braziller Press.

cancer in states as distant as Australia (Ibid., 113). The origin of the hole is estimated by environmentalists to be caused by pollution of the industrialized North (Ibid, 113).

Rethinking environmental security depicts a more holistic picture of the true state of the environment. Wood is being depleted at a faster rate than fossil fuel (Dankelman and Davidson 1988, 69).⁹⁸ This is not commonly noted or mentioned in media circulation because the key consumers of wood are people living in poverty in developing regions. Having no political power the scarcity of wood is not high on the political agenda. In this instance women are disproportionately disadvantaged by environmental scarcity. Women living in the developing world are often the prime gatherers of firewood often up to 35 kilograms as far as 10 kilometers from home (Ibid., 69). Wood depletion affects poor rural women more than ozone depletion. However, their lack of economic power in the political setting has placed the issue of wood scarcity low on the international environmental agenda (Ibid., 69).⁹⁹

Interpreting security in ways that incorporate environmental security as a key security issue challenges current political thought on the “traditional” vs. the “modern” world. As Peterson and Runyan note:

It will also be necessary to undermine the gendered dichotomy of “traditional” versus “modern” that pervades the thinking and practices of international development agencies. The power of gender creates an association between “women’s work” and “primitive” economic and technological practices found in traditional societies, which acts to marginalize women in modernization processes. But it also act to devalue the quite complex, self-sufficient, and ecologically sustainable economic activities and technological developments in which many women engage in traditional societies. Undermining this association and the devaluation of both women and traditional cultures requires questioning the kind of progress that men and modernity have brought to us (Peterson and Runyan 1993, 146).

⁹⁸ Dankelman, Irene and Joan Davidson. 1998. *Women and Environment in the Third World: Alliance for the Future*. London: Earthscan Publications.

In the eco-feminist interpretation nature has erroneously been viewed as a passive resource to be controlled and used. The relationship between how many people adhere to this belief of nature and the rising intensity of environmental crises is a prime focus of eco-feminist literature. The andocentric ordering of international relations cannot be viewed as the sole problem. However, gendered division of resources shows how a pervasive andocentric view contributes to the perpetuation of environmental problems. The increasingly global aspects of the gendered division of resources rest upon the following dualisms: culture-nature, active-passive, subject-object, users-resources, advanced-primitive, and exploitation-stewardship (Peterson and Runyan 1993, 106).

Women's absence in positions of political power has simultaneously denied them access to a role in decision making about use and care of the environment. The survival of people in subsistence economies is being threatened by resource depletion of the land. This food fuel crisis is particularly of relevance in Africa. Consequences of the food fuel crisis include displacement, contributing not only to hunger, but also to deforestation and desertification (Tickner 1992, 97-126). The main food producers in the Third World are women. Corporate farms take over land commonly used for subsistence farming. Water sources are often polluted by agricultural runoff from fertilizers and pesticides. The result is often that rural women have to search out clean water. Sometimes this search is as far as twenty kilometers from their home. (Ibid., 97-126)

Utilizing a carbon tax or global commons tax to achieve national security in line with the feminist view of ecological security would foster policy changes. If a carbon tax is imposed the prices of solar and wind generators are likely to decline due to increased research. This could help in a long term view to bring affordable energy to the citizens of developing regions or to remote villages. The outcomes of such policies would be invaluable especially in the long term view of environmental vulnerability. Mitigating global warming through reducing levels of carbon emission would protect the poor whom are affected first hand by global warming. The IPOCC has concluded that "the impacts of climate change will fall disproportionately upon developing countries and poor persons within countries and thereby fosters

inequities in health status and access to adequate food, clean water and other resources (IPOCC 2001, 87-90).¹⁰⁰

Rethinking environmental security through the adoption of carbon taxes or global commons taxes utilizes feminist understanding of mankind's relationship with nature. Global taxes could serve as the tangible international policy that support feminist understanding of human's responsibility to how environmental resources are used and maintained. The adoption of carbon taxes, global commons taxes and/or other forms of environmental taxes utilizes feminist interpretations of wealth.

3.4 Security- Social

The email tax, world trade tax, and currency exchange fee tax, similar to the Tobin tax could serve as a means to address the social concerns of the growing disparity of wealth and education between citizens of the North and citizens of the South. Specifically, an email tax would be most appropriate to address the digital divide. The digital divide concerns the large discrepancy of internet availability to world citizens.

A world trade tax could benefit women by creating an alternative source of revenue for social development and security. For this to be actualized earmarking funds towards women's issues associated with globalization would have to be politicked for by various different feminist groups. However, even if the funds were not directly earmarked for primarily women's causes funding directed at poverty alleviation would place women as the prime beneficiaries. This is due to the previously mentioned role of women as prime care-taker of children and others disposed when state led social welfare programs are cut.

Another means to ensure that funds would be allocated to benefit women would be widespread education on the ways globalization affects women and their roles in the global political economy. The definition of

¹⁰⁰ Intergovernmental Panel of Climate Change. 2001. *Aviation and the Global Atmosphere*. Geneva: Synthesis Report.

structural violence was first coined by peace researcher Johan Galtung in 1971.¹⁰¹ Structural violence depicts the economic insecurity of individuals whose life expectancy is reduced, not by war or violence, but rather by international structures of oppression. This structural violence, in particular for women, is no where as striking as in the linkages between poverty and prostitution for women in the developing world.

3.4.1 Prostitution and Tourism

Prostitution is the oldest and most gendered profession. In a world of globalization and an era of AIDS it could also be the most dangerous profession for women and children worldwide. In Thailand, prostitution, including child sex tours is a large part of its tourism economy (Busarakamwongs 1994, 14).¹⁰² Package tours are predominately bought by business men in Europe and Japan. Thai sex workers often are sold to brothels as children from poor peasant families. The number of women with HIV in Thailand alone is estimated to grow to six million by the turn of the century (Ibid., 14).

The studies and face of prostitution has changed with the rise of globalization. The term internalization is defined by how a corporation or in the instance of prostitution a state operates by externalizing environmental and social costs onto the public.¹⁰³ In each case, a corporation creates a cost that, under existing law, must be borne by the public. Feminist economic scholars such as Waring (1988), MacDonald (1996), and Troung (1990) argue that prostitution produces added value to the circulation of capital. In these studies prostitution is examined for how it incorporates a surplus extraction from women's bodies as sexual labor. Tourism and increased international travel have placed sex work as a component of the service sector (Enloe, 2000, 35-41).

Prostitution is used as a strategy for economic development that extracts social and cultural costs (Ibid., 35-41). Tourism and exports are the "top priority" of the Thai government's National and Economic

¹⁰¹ Galtung, Johan. 1971. "A Structural Theory of Imperialism." *Journal of Peace Research* (8)(2):81-117.

¹⁰² Busarakamwongs, Ronald. 1994. "Officials expect six million HIV-positive victims by 2000." *The Bangkok Sunday Post*, February 20, 1994.

Social Development Plan (Ibid., 35-37). The aim is to increase the number of tourists and convince them to stay longer. The prime market is the Japanese male “consumer” who spends the most money but apparently stays the shortest amount of time (Ibid., 35-37). International and domestic support to alter economic social development plans such as Thailand’s are growing. The key factors for disintegration of this system will be AIDS, official nationalism, Asian and African feminist movements, and international alliances between feminist organizations (Ibid., 12).

The fiscal resources gained from a currency exchange fee tax could be used to restructure the ways international tourism endangers women. International tourism takes on a feminist dimension in light of the dominance of its market and the roles women play in tourism. As Enloe writes:

The very structure of international tourism needs patriarchy to survive. Men’s capacity to control women’s sense of their security and self-worth has been central to the evolution of tourism politics. It is for this reason that the actions by feminists- as airline stewardesses, hotel workers, prostitutes, wives of businessman and organizers of alternative tours for women-should be seen as political, internationally political (Enloe 1990, 41).

According to the World Tourism Organization, 204 million people globally earn their living from tourism related industries.¹⁰⁴ One of nine people globally is employed in the tourism industry, approximately 10.6 percent of the global workforce.¹⁰⁵ Tourism is the largest industry of gross output to an accord of 3.4 trillion.¹⁰⁶ It is the world’s leading economic contributor, producing 10.2 percent of the world product. It accounts for 10.9 percent of consumer spending, 10.7 percent of capital investment, and 6.9 percent of government spending.¹⁰⁷ In many developing nations tourism is the bulwark of their whole economic plan. In addition, governmental tourism taxes are the largest producer of income for governments accounting to \$655 billion a year.¹⁰⁸

¹⁰⁴ Tourism statistics found at the World Tourism Organization’s website, < www.worldtradeorganization.com > (05 November 2003)

¹⁰⁵ Ibid.

¹⁰⁶ Ibid.

¹⁰⁷ Ibid.

¹⁰⁸ Ibid.

On December 2, 2003 the United Nations General Assembly, at the fifty-eighth session unanimously adopted a resolution that made the World Tourism Organization (WTO) a fully-fledged specialized agency of the United Nations.¹⁰⁹ This move was important because it placed the international perception of tourism as equal to other key sections of the economy. Specifically within the United Nations it placed tourism in the same league with industry, agriculture, education and culture, health, labor.¹¹⁰ This gives it a status within the system equal to that of institutions such as UNIDO, FAO, UNESCO, WHO or the ILO.

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3.4.2 Globalization, Women and Factories

Globalization has dramatically changed patterns in the workplace. The changes in social relations and gender relations in the workplace began in the United States during the economic crisis of the 1970's (Cox 1987, 321).¹¹² New jobs that have been created have been predominately low-skill, low-pay, and mainly in services such as clerical or restaurant. This change in the workforce is not isolated to the United States. After the economic crisis a visible difference was noted between one section of the workforce that had secure employment, and a much larger periphery workforce that was precariously employed with workers vulnerable to economic cycles, and a marginal category of unemployed persons (Cox 1987, 145-146). The changes in secure employment only increase the social vulnerability for the unemployed or precariously employed portions of the workforce (Ibid., 325). Simultaneously, in most parts of the world fiscal crises of the state lead to the deterioration of social services (Ibid., 325).

Peripheralization of the labor force is defined as the trend toward a decline in the proportion of core jobs and an increase in the proportion of peripheral jobs in advanced capitalist countries. This is accelerating due to economic crisis (Ibid, 324-325). Peripheralization has two forms; legal form and extralegal or illegal form. Part-time employment, temporary employment and subcontracting constitute the legal form.

¹⁰⁹ Ibid.

¹¹⁰ Ibid.

¹¹¹ Ibid.

¹¹² Cox, Robert. 1987. *Production, Power and World Order: Social Forces in the Making of History*. New York: Columbia University Press.

The extralegal forms, are the avoidance of legal regulations and nonobservance of legal norms (Ibid., 325). Examples of the illegal forms could be the activities of criminal organization, mafia, drug rings that constitute the underground economy (Ibid., 235). In the developing countries it has been described as the informal sector (Ibid., 235).

The underground economy employs many different forms of work and different forms of social relations of production. The underground economy, similar to the traditional economy has huge inequities in pay. Some positions are poorly paid while a much smaller number of others are highly rewarded (Ibid., 324-325). Undeclared work and hence untaxed income is had by workers who hold legally declared jobs. Women and children and illegal immigrants are the most commonly employed out-workers (Ibid., 325).

Underground production and illegal work is widespread in agriculture, hotels and restaurants, cleaning services, and the clothing industry in the United States (Ibid., 234-325). In the United States the garment industry in New York was uncovered having immigrant outworkers from the Caribbean. In Western European countries, the underground economy has flourished in Italy and Spain (Ibid., 234-235). In these two countries it was found in construction, clothing, shoes, gloves, hotels and restaurants, mechanical maintenance, electronics, and agriculture (Ibid., 235). In Naples it is estimated that more than 100,000 persons are employed illegally, outside the traditional economy, for the production of gloves, shoes, and articles of clothing (Ibid., 235). It has been estimated that about one third of the undocumented workers in shoe production in Spain are 70 percent women and 25 percent children (Ibid., 234-235).

The global factory workforce, a component of the peripheralization, is a feminist issue. Women comprise over eighty percent of the global factory workforce (U.S Labor Department 1994, 32).¹¹³ Semiconductor production, the technological goldmine of most Asian economies, is comprised 80-90 percent of female workers (Grieder 1997, 98). This female workforce is predominately young and uneducated. The typical female worker is between 16-25 years of the age (Peterson and Runyan 1993, 102). The gendered division of labor entails that the male in the family unit is the prime wage earner. Women employed in the labor force are assumed that their wages are a secondary income, and therefore

¹¹³ Employment in semiconductors included both domestic and multinational companies, as reported by the U.S Labor Department in "Employment, Hours, and Earnings: United States, 1909-1994, September 1994.

are often placed in positions of low-wage, low-skill with little opportunities for upward mobility (Peterson and Runyan 1993, 100). As a result of the decline of heavy manufacturing (in the West) a increase in high-technology information –based industries, service and light industry jobs are the fastest growing occupations in the world economy. These jobs are often non-unionized, low paying and unregulated in terms of health and safety requirements (Ibid, 100). In the mid-80's women constituted eighty-five percent of workers in the seventy-nine light assembly and manufacturing export-processing zones operating in thirty-five countries (Ibid., 100). On average women worked 50 percent more hours than the average Western worker and at the bottom end of the scale received 40 cents an hour (Kamel 1990,10-11).¹¹⁴ In the United States U.S transnational corporations (TNCs) have reaped huge profits off the exploitation of cheap non-domestic labor (Ibid, 10-11). Throughout the decade of the eighties the United States owned 90 percent of the *maquiladora* plants in Mexico (Ibid., 10-11).

The effects of economic exploitation of women in the global political economy affect both women in the developed and developing world. When labor moves into developing regions of the world, job losses for women occur in labor intensive industries. The erosion of manufacturing jobs in the United States has significantly contributed to the impoverishment of female-headed households. In 1991, 88 percent of white, 93 percent of black, and 93 percent of Hispanic single-parent households were female-headed (Rhodie 1989, 2).¹¹⁵

Kadar Industrial Toy Factory operates in Thailand to produce toys for predominantly Western consumption (Ibid., 337-346). The factory employs over three thousand Thai women. Due to lax fire and safety regulations tragedy struck in May of 1993 when a fire killed 188 workers and injured hundreds others (Ibid., 337-346). Of the death toll only 14 were men. The Thai example of industrial regulation abuses is not unique in its destruction, although it is the largest death loss of this sort recorded (Ibid., 337-346).

¹¹⁴ Kamel, Rachel. 1990. *The Global factory: Analysis and Action for a New Economic Era*. Philadelphia: American Friends Service Committee.

¹¹⁵ Rhodie, Eschel M. 1989. *Discrimination Against Women: A Global Survey of the Economic, Educational, Social and Political Status of Women*. Jefferson, N.C: McFarland.

The lower cost of production of toys in China changes the investment climate for countries such as Thailand. Thailand competes with China to attract investment capital for local toy production (IFCTU 1994).¹¹⁶ With this development Thailand has become dangerously lax in enforcing its own legislation, allowing factory owners to ignore safety standards. Since China entered the marketplace accidents in Thailand have tripled (IFCTU, 1994). This point is very poignant in a discussion of workers and globalization. Not only does wage arbitrage affect workers livelihoods but the abuses allowed in one factory makes other factories, even nations apart, follow suit. The lowest standards globally will be mimicked by other nations as a means to compete in the global business setting.

Similar sweatshop fire tragedies occurred in Bangkok, China, Sri Lanka, the Philippines and Mexico (Greider 1997, 340). The Thai industry was growing at phenomenal rates, despite the fire setbacks, the industry was growing at least by 12% annually (Ibid., 340). The downside of this arrangement was that the death toll of "accidents" in 1994 rose to an estimated 200,000 (Ibid., 340).

International migration as a consequence of globalization is another aspect of social security global taxes could plausibly address. Patterns of migration are changing the political, cultural and social landscapes of nations worldwide. Migration in countries such as Germany, South Africa and the United States is an increasingly large domestic problem. According to the Organization for Migration (IOM), a Geneva-based organization, there are now about 150 million migrants worldwide, just under 3% of the world population. That is 30 million more than 10 years ago.¹¹⁷ Migration introduces increased ethnic clashes, changes in the welfare and domestic economic policies of states, and can threaten the environmental resources of particular areas due to over use and over population.

¹¹⁶ Details on Thailand's workers injuries and the fires in China are from the ICFTU report, "From the Ashes: Factory Fire in Thailand." December 1994.

¹¹⁷ Statistics found on website for International Organization for Migration < <http://www.iom.int/> > (15 October 2003)

3.5 Security-Economic

The Tobin tax on currency transactions could serve as a means to implement into the global political economy capital controls on the manic flight of capital in the global marketplace. There is a value added Tax (VAT) on physical transactions but not on financial transactions. The fiscal resources obtained would be used to alleviate the negative consequences that occur in the marketplace due to short term speculation and day trading. The Mexican and Argentinean crisis highlight the instability of the international economic arrangement. The money levied from a currency exchange tax, or a Tobin tax could be used to address these grievances.

Paradoxically, the United State's fear of global taxation threatening state sovereignty is exactly the same concern James Tobin had when drafting his idea for Tobin Taxes.¹¹⁸ The proposal was meant to tax currency transactions and was intended to correct two serious distortions in the international monetary system (Schmidt 1995, 3). The first distortion was the instability of markets caused by short term speculation on exchange rates by day-traders. The second was the loss of sovereignty of the individual countries' monetary authorities (Ibid., 3). Even during a recession interest rates cannot be cut because of the threat of capital flight. A tax on currency transactions would plausibly address both these problems. The discouragement of speculation would stabilize the global political economy and buffer the disasters caused by exchange rate fluctuation. Thus, the tax would discourage movement of capital and allow individual countries to fix lower interest rates than those prevailing in the international market (Ibid., 3).

The fiscal resources and the interest rate protection of a Tobin tax address the feminist concerns of rising globalization in terms of the daily lived experiences of women. The rise of prostitution and sex-tourism would have funds that could be utilized to enforce stricter international laws. The interest rate protection would buffer domestic economies from economic fallouts. Buffering domestic economies from economic fallouts alleviates the forms of poverty that propel women to turn to prostitution. There is a clear link between the fall of economic activity in a country and the rise of prostitution (Nazombe 1999, 1).¹¹⁹ This was noticed in Cuba after the fall of the Soviet Union and the US embargo on goods, and in the states of the Former Soviet Union after the fall of

¹¹⁸ Schmidt, Rodney. 1995. "Feasibility of the Tobin Tax." at <www.globalpolicy.org> (01 January 2004)

¹¹⁹ Nazombe Elmira. 2000. "Women's Labor: A Key Factor in Globalization." Economic Justice News.

the USSR (Enloe 1989, 192-201). It was also noted in Asia after the Asian crisis (Ibid., 192-201). A new global feature of the sex trade has been the trafficking of women from poor economies into richer economies to service foreign men (Ibid., 192-201). In this case, in many instances a blind eye is taken by the police and government in the housing nations because the women are not citizens of the country. This has been noticed in the influx of African women into Europe and the "Mail Order Brides" coming out of the Soviet Union (Ibid., 192-201).

The revenue raised from a currency exchange fee or Tobin style tax would be under intense speculation on the appropriate uses of the revenue. Most likely, a portion of the funds would be earmarked for specific uses prior to collection for a Tobin tax to be even adopted. Even without the specific earmarking of a Tobin tax to benefit women's role in the global economy, the stabilizing effect of a currency exchange fee on burgeoning economies would alleviate some of the dangers that poverty imposes on women. While there is not a direct link yet between Tobin taxes being earmarked specifically for women's issues the realization for this to occur would rely on the politicking of women's groups active within the United Nations and abroad.

3.6 Will Global Taxation Benefit Women?

None of the above mentioned taxes have been put into blueprint to an advanced enough stage to indicate directly how funds would be appropriated, what development structures would be used, and who would receive the most fiscal benefits. Everyone will have different interpretations of how the funds are best appropriated. Women are placed disproportionately at the bottom of the socioeconomic scale, are the most directly hit when social welfare programs are cut, and are currently used as global source of cheap and grossly underpaid labor. Thus, any taxes that were aimed at addressing questions of global inequity would benefit women.

Moreover, if the United Nations served as the official body to manage global taxes there is indication that women's rights would hold primacy in the allocation of revenues. The decade of 1975-1985 was the United Nations Decade for Women.¹²⁰ The Decade for Women had three interrelated and mutually reinforcing objectives; equality, development, and peace. Three sub-themes of this program were employment, health, and education. In this decade the Mexico City,

¹²⁰ The notes on the role of women at UN Conferences as noted from the official United Nations Website at <<http://www.un.org>> (01 December 2003)

Copenhagen, and Nairobi United Nations women's conferences were held. Feminist activists also began mobilizing for UN general conferences, such as the Environment and Development Conference held in Rio de Janeiro in 1992, The Human Rights Conference held in Vienna in 1993, the Population and Development Conference held in Cairo in 1994, and the Social Development Conference held in Copenhagen in 1995. The Platform for Action passed by the UN Fourth World Conference on Women in Beijing in 1995 is the strongest official statement on women internationally to date.¹²¹

To dismantle the gendered lens of world politics more completely will require more women leaders. It is also vital that all states ratify the United Nations conventions relevant to the status of women. Figure 3.1 identifies a number of such conventions that still lack ratification by many UN member states. The table includes the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), which was adopted in the middle of the United Nations Decade for Women. Equally important, the Nairobi Forward-Looking Strategies for the Advancement of Women (FLS) was adopted by 157 governments on July 27, 1985, at the end of the Decade for Women (Peterson and Runyan 1993, 154). Figure 3.1 notes the selected UN conferences of concern to women.

Figure 3.1 Selected UN Conventions of Concern to Women

Adopted		In Force	Ratification
1949	Convention for the Suppression of Traffic In Persons and the Exploitation of Prostitution	1951	60a
1951	Equal Remuneration for Men and Women Workers For Work of Equal Value (ILO No.100)	1953	109b
1952	Convention on the Political Rights of Women	1954	96a
1958	Discrimination in Respect of Employment and Occupation (ILO no.111)	1960	109b
1960	International Convention against Discrimination in Education (UNESCO)	1962	77a
1962	Convention on Consent to Marriage, Minimum Age of Marriage, and Registration of Marriage	1964	36b
1979	Convention on the Elimination of All Forms of Discrimination against Women	1981	110a

¹²¹ Ibid.

1981	Convention Concerning Equal Opportunities and Equal Treatment for Men and Women Workers: Workers with Family Responsibilities (ILO No. 156)	1982	13b
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a Total as of December 31, 1991

b Total as of end of 1988

c Adopted in 1985 but not a formal convention and therefore not subject to formal ratification.¹²²

Governments are slowly beginning to realize that all issues are women's issues. Yet perhaps the most compelling evidence that United Nations global taxes will utilize feminist theory and allocate revenues towards women's causes is the fact that the United Nations is dedicated to gender mainstreaming. Gender mainstreaming involves ensuring that gender perspectives and attention to the goal of gender equality are central to all activities including policy development, research, advocacy/dialogue, legislation, resource allocation, planning, and implementation and monitoring of programmes and projects.¹²³ Since 1997 the Assistant Secretary-General and Special Adviser to the Secretary-General on Gender Issues and the Advancement of Women has been charged with supporting and overseeing the implementation of the policy mandates.

The boundary shifts necessary to rebuild a global economic order that adopts United Nation global taxes or another form of global taxation which incorporates feminist ideas on security, environmental, social, and economic relies on increased understanding that community and attachment are as valid and authentic an expression of human desire as economic self-interest. Understanding new dimensions of economic, social and environmental security gives a more holistic understanding of how to ensure global security. As Tickner writes:

Conventional international relations thinking, which has prioritized "high politics" or issues relating to international conflict, draws our attention away from other activities in the international system, activities that are closer to behaviors traditionally associated with the feminine. Although it has been devalued in the way in which we usually think about international relations building community is also an aspect of the political and economic behavior of states in the international system (Tickner 1992,132).

¹²² Pietila Hikka and Jeanne Vickers. 1990. *Making Women Matter: The Role of the United Nations*. London: Zed Books. 117.

¹²³ Ibid.

Recognition that interdependence is as authentic a human desire as wealth accumulation lays the groundwork for the adoption of global taxes.

How we view “security” and consequently if one will support the adoption of United Nations taxes to ensure the forms of security noted above depends ultimately upon how one defines “wealth” and “rational behavior.” The current definition of rational actor rooted solely in economics precludes a variety of human passions and desires (Hartsock 1983, 47).¹²⁴ This simplification of human needs and what drives human nature inadequately serves as a means to construct a political setting within. The universal claim on mankind’s single desire for economic well-being needs to be challenged to formulate a more holistic understanding of what drives people to act. States and citizens that work toward more inclusive definitions of wealth would be failing to “rationally” work out of economically motivated self-interest. The redefining value of wealth would work to simultaneously redefine what is “rational” and depict a greater definition of “security.”

Both the redefinition of wealth and rationality would necessitate a change to the underpinning influence of liberalism in the global political economy. In 1776, economist Adam Smith first discussed liberalism’s belief in the superior efficiency of the market to allocate goods and services and divide labor in a manner that would produce the most capital. Liberalism is critical of mercantilism due to its support of governmental or international involvement in the economy. Historically, this system worked well to produce capital and divide labor. In the current setting, world systems theorists would argue that this system is too stacked in favor of those who own capital to effectively work as Smith envisioned (Straus and Cropsey 1987, 879-881).¹²⁵ British economist David Ricardo’s work focused on countries promoting their economic welfare by specializing in goods they could produce at the least expense and then trade with other countries (Ibid., 816). Liberals champion Ricardo’s work believing that this arrangement would foster the greatest maximization of global wealth and human welfare. Simultaneously, it was also believed that it would lead to peace and cooperation between the states (Ibid., 816).

¹²⁴ Hartstock, Nancy C.M. 1983. *Money, Sex and Power: Toward a Feminist Historical Materialism*. Boston: Northeastern University Press.

¹²⁵ Strauss Leo and Joseph Cropsey. 1987. *History of Political Philosophy: Third Edition*. Chicago: University of Chicago Press.

Feminist critics of liberalism claim that the opposite effect is occurring. They claim that the liberal capitalist system masks hidden power structures and falsely depoliticizes exchange relationships (Tickner 1992, 74). World system theorists challenge the notion of mutual gains being a direct result of exchange and interaction arguing that often gains accrue disproportionately to the largest and strongest actors and states (Cox 1987, 357-358). This is evidenced in the way that liberal economic theory hides the unequal relations of power that exist between capital and labor. This relationship exists because capital controls its decisions by its ability for mobility across borders. Decisions are made about investment where production is rewarded disproportionately to labor (Ibid., 357-358).

Linkages between United Nations global taxes and feminist international relation theory extend beyond the ideological battles of redefining concepts such as security, wealth and rationality. The crux of this discussion lies in the lived experiences of women, and the real life consequences that translate from how global citizens define such concepts. Carbon taxes, aviation taxes and global commons taxes could secure a greater environmental stability for all global citizens while email taxes, and world trade taxes would work to alleviate the great disparities of wealth. This form of poverty alleviation could plausibly alleviate poverty and reduce the need to resort to prostitution and better the safety standards of women workers in the global factory workforce.

Chapter Four: How Global Taxes Benefit Women

Global taxes address the grave consequences of the inequity of globalization. The revenues from any of the addressed global taxes could stabilize developing countries economies that are vulnerable. In particular the Tobin tax/ currency exchange fee is structurally positioned to accomplish this by monetarily penalizing day-trading. Email taxes, arms trade taxes, and world trade taxes address the relationship between the capital intensive North and developing South. Aviation taxes and global commons taxes could be managed to more efficiently ensure greater environmental sustainability.

If adopted United Nations global taxes would incorporate feminist definitions into the field of international relations. The broad concept of “national security” is reevaluated through specific taxes to conceive new ways of interpreting social, economic, and environmental security. A carbon tax and a global commons tax both work towards more collective interpretations of international relations and of human relationships themselves. Both view environmental problems as arising from global abuses of resources facilitated by an erroneous view of the environment as something to source resources from as opposed to something to be cared for to ensure resources for the future. Email taxes and Tobin style currency exchange taxes could address the growing inequity of persons in a world of growing capitalism. The email tax in particular could increase the technological wealth of information that many citizens are being denied. Social security in terms of crime, prostitution and factory work, and the disproportionate care-giving role of women for dependents would have the fiscal resources needed.

Global taxation faces many challenges in implementation. The introduction of capital controls challenges the superiority of free-market capitalism. Their existence highlights the structural inadequacy of capitalism to effectively address ecological and social concerns. Realism posits states as autonomous actors acting out of self-interest. This view is proving inaccurate a representation of international politics with rising globalization. Application of feminist approaches to international relations will facilitate the process of redefining and reevaluating the current liberal/pluralist system of which the mode of neo-liberalism is an economic variant. Feminist interpretations of collectivism, rational actor behavior, wealth, and a rethinking of environmental, social, and economic security will facilitate this process. Their work, along with constructivist and world systems theorists can be actualized in the adoption of global taxes.

4.1 Difficulties in Acceptance and Administration

Global taxation will have an upward battle gaining acceptance unilaterally among states. States have differing perceptions of their role and responsibility to the international community. One means to ensure unilateral adoption would be to link global taxes to the market itself, for instance as a requirement for the allotment of overseas aid. The process of unilateral acceptance will most likely begin in a piecemeal fashion. Individual states would adopt global taxes on specific items, most likely on carbon emissions or the aviation industry. These states could serve as leadership to convince other states. Overall, for United Nations global taxes to be effective this process will demand that eventually a large majority of nations, at the very least all United Nation member nations, adheres to global taxes. No nation will want to pay taxes if other nations are not going to pay as well. The problem of “free-riders” is a large concern.

For unilateral acceptance to occur it is inevitable that support for global taxes will have to be achieved by the United States and the United Kingdom. Currently, both states oppose global taxes viewing them as a threat to their competitiveness in the market and their possibilities to abridge state sovereignty. The task within these nations is citizen-led understanding and support of global taxes. These citizen populations will have to politick for leadership that agrees with global taxes. Even with the United Kingdom and United States objection there is indication from within the European Union that global taxes have many ardent supporters. The European Union’s adoption of a carbon/energy tax incentive as a pillar of the EU climate proposal is a motion that interest in such forms of global commons taxes are apparent in domestic politics. Although the carbon/energy tax has yet to be actualized at the EU level, it has been adopted within the nations of Denmark, Finland, Norway, Sweden, and the Netherlands.¹²⁶

Being that the United Nations has no backing military army or authority as global governance, global taxes will be voluntary. The problem with this form of voluntary contribution is that funding is never guaranteed. The debate on whether to contribute is always up for domestic debate and is dependent largely on the leaning of the political and business elites that are in office.

¹²⁶ Notes on carbon/energy taxes found at the International Carbon Bank and Exchange found at <http://www.icbe.com/emissions/faqsoncarbon.asp> (01 January 03)

Another criticism of the adoption of United Nations global taxes is that the resources levied are too large an amount to be administered by an international organization. The fiscal resources obtained would alter the power-sharing balance of the realist state system. Any of the above mentioned taxes, carbon, aviation, email, world trade, or the Tobin tax holds the possibility to levy billions even trillions of dollars. Concerns exist that such large resources are prone to mismanagement and fraud. The power an international body could yield with this amount of capital is also a concern of many key states.

Who allocates how the revenues are used? Who collects them and how are they distributed? Do ecological, feminist, human rights, or infrastructure concerns hold dominance? The likely answer is that everyone will have different opinions on what is the just (or most self-interested) means to allocate the money. Placing the United Nations in the official role of overseeing global taxes ensures that global taxes would benefit women. The United Nations has a strong history of advocating women's rights and is dedicated to gender mainstreaming throughout its programs.

The complexity of addressing social and environmental problems is greater than determining market structures. The problems addressed by United Nations taxes are massive in scale and hold within them varying dimensions of social concern that are likely to produce bifurcation of supporters on what path to take in the implementation process. Since global taxes would be administered and levied globally, the interpretations on administration and application will vary from culture to culture. Ethnicity, location and custom all intertwine into individual societies creating different answers on how the funds are best appropriated.

Global taxes will not increase the overall fiscal burden of states as opponents charge. Global taxes could in essence, since the framework is still in its beginning stages, give a portion of the revenues to national governments. This new source of revenue could lessen other taxes on labor or capital. The sharing of revenues encourages co-partnership of the taxes for states and the United Nations. In essence it would be a win-win situation for states, the UN and the world's citizens. For states it could lessen the dues its holds to international organizations or domestic environmental agencies such as the EPA in the United States.

United Nations global taxes will succeed in their aims of wealth distribution, increased security

and greater ecological security if states and the United Nations work together in implementing the taxes and the structural programs that follow. States will play a key role in how the funds will be administered and what programs would work best for their particular region. The state-led system is inadequate a forum for global problems to be addressed. However, the best solutions originating from the fiscal resources levied from the taxes will be state-led programs. If states are placed in a position to appropriate the funding then they also hold joint responsibility for the success of the programs implemented

Beyond the structural concerns noted is the concern of how to educate citizens in a value shift that would validate the need for global taxes. To gain adequate support for global taxes citizens will have to interpret “wealth”, “security”, and “rational” behavior less in monetary benefits towards more human oriented ways. An impediment to shifting values within a society is not allowing ample time for citizens to adjust to the new idea. The message encoded in this for feminists and global tax supporters is to start small. The way to integrate a feminist interpretation of international relations in the global political economy is best achieved by focusing on positive results that could be achieved through global taxes.

The ideas of collectivism can be utilized from feminist interpretations of international relations to highlight the interconnection of economic, social and environmental problems. The responsibility of global citizens to hold themselves accountable to global problems is a result of understanding collectivism. The value of collectivism is embraced within theory as opposed to traditional forms of scientific fact. Feminists criticize the dominance of science and question its ability to effectively interpret the political setting. Feminist beliefs in the inferiority of science distance their ideas from being easily understood in the traditional “scientific” form most citizens, politicians, and states have been accustomed. Feminists argue for power to be redefined as cooperation and mutual enablement and security to be defined as the physical, environmental, and economic well-being of a citizen (Tickner 1992, 82-89). As Tickner notes:

Feminist perspectives on the political economy should be constructed from the bottom up, from the standpoint of those at the periphery of the world economy or the international system. Feminist perspectives should take the individual as the basic unit of analysis, but an individual defined differently from rational economic man. Since feminists claim that the liberal assumption of individual autonomy and self-sufficiency is

unrealistic, feminist perspectives would assume a connected, interdependent individual whose behavior include activities related to reproduction as well as production (Tickner 1992, 92).

A problem evident with introducing a feminist approach to international relations and its links to global taxes is the diverging viewpoints on what constitutes feminism within the movement. If a feminist dialogue is to be used to support global taxes it must be simple and direct. Ideally it would work towards alleviating the patriarchal structures noted in the global economy and focus on the daily lived experiences of women.

4.2 Conclusion

The global problems addressed by a form of global taxation are not a result of free-market capitalism gone awry. Capitalism is not a social theory, it is a material one. Material theories, such as capitalism cannot be used as the only means to address the welfare of global citizens. Other alternatives must be acknowledged and integrated into the global political economy.

UN global taxes can be framed within a feminist context to aid in their adoption. The underlining belief necessary to instate global taxes is that citizens of the world are affected by and accountable to each other. The focus on collectivism evident in a system of global taxation is prevalent in feminist theory. Feminist international relations theorists define the state, national security, and wealth in a manner that addresses global inequity. The role of the state in international affairs and its ability to act autonomously in a world influenced by globalization is changing. Feminist interpretations of environmental security challenge traditional notions of the states boundaries and capacity to achieve salient solutions to global environmental problems. The liberal/pluralist model of national security which over emphasizes the dominance of military capacity and therefore is failing to adequately recognize threats to national security that extend beyond war. Lasting security is not only a question of the avoidance of warfare. Genuine security correlates to a broader spectrum including healthcare, migration, environmental stresses, crime, prostitution, military occupation, and access to water and sanitation.

The fiscal resources obtained through the adoption of global taxes would foster the fair treatment of women, especially in the developing world. Women are commodities in the global political

economy. Historically the undervalued or omitted work of women in the non-productive labor aided in creating the capital intensive societies we have today. Women are made vulnerable by tourism policies that allow and promote the use of women in sex-tourism. The global factory workforce is comprised mostly of women who work in sub-standard conditions. The oppression of women economically, socially and environmentally under the current economic framework are unjustly viewed as inevitable 'sacrifices' in the road of global progression.

Feminist international relations theories stress that global solutions to environmental, social and economic dilemmas will not be accurately diagnosed nor corrected until hierarchal social relations, including gender relations, intrinsic to the global economic and political framework are recognized and altered. International relations, as a discipline, is dedicated to understanding global insecurities that are evidenced in the balance of power between international actors, states, and corporations. A mechanism of global taxation could plausibly serve to produce the fiscal resources necessary to address the questions that are surfacing and reshaping the dialogue of global affairs. A holistic understanding of international relations will be veiled to the extent that the discipline ignores the progressive theories emerging from feminist work. An economic framework which creates and perpetuates systemic inequity must be reevaluated.

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