

The wealthy should pay their fair share to reduce the govt. reliance on aid/loans, to help their fellow man, and to keep trust for the tax system alive. But most of all as a civil obligation to ensure their less fortunate countrymen do not bear a burden too great for them.

# Brainstorming

Rough Work should not be part of your neat essay.  
Your examiner should not see your rough work.  
Your paper represents you, it should not start with something not part of the actual work.

## Why the Wealthy Should Pay Their Taxes

When they don't

- \* Civil obligation to help
- \* Help their fellow man (progressive tax)
- \* Bear their share of the burden
- \* Pay back the govt for its spending
- \* Give back to their community
- \* Level the playing field
- \* Fair for superprofits and inheritance
- \* Poor cannot access tax havens like the rich
- \* Civil unrest
- \* Uneven burden on poorer citizens
- \* Lessening trust in the tax system
- \* Reduced govt revenue
- \* Oligarchic system
- \* Increased reliance on aid (IMF)
- \* Reliance on indirect tax which hurts the poor

# Outline

1. Introduction ✓

2. Justice and Taxation

Vague heading? Unclear what the paragraph will entail

2.1. Progressive tax

Progressive tax is just one aspect of Justice and taxation, don't make it the sole background of the topic

3. State of Taxation on Wealthy Individuals

\* \$1 trillion shifted to tax havens  
by corporations in 2022 ✓

\* wealthy Americans pay 8% annually  
in taxes

4. Why the Wealthy Should Pay Their  
Taxes

4.1. Civil obligation

write as a phrase

4.2. Lessen the burden on the  
working class.

4.3. Pay back the government for  
subsidies, ✓

4.4. Bear the share burden of their  
share ✓

4.5. Level the playing field

All of these are overlapping in nature. The underlying fact is the same throughout the points.

a) The poor cannot access  
tax havens.

Expand more.  
3-4 more points

b) Average person does not  
have access to tax consultants.

## 5. What Happens When the Wealthy Do not Pay Their Taxes

This will overlap with why they should pay.

5.1 Undue Burden on the Poor

Same as 4.2

5.2 Lessening trust on the tax system.

Why does this have 8 points when it is not asked and the actually asked question has only 5 points?

5.3 Civil unrest

5.4 Reduced government revenue

4.3

5.5 Reliance on international

financial, aid and loans

Only when tax is the only means of revenue generation

5.6 Cut in spending by government

4.3 and 5.4

5.7 Increased reliance on indirect taxes

4.2 and 5.1

5.8 Moving towards an oligarchic system.

## 6. Steps to Improve Taxation on the Wealthy

6.1 Stricter checks on tax havens

6.2 Raising capital gains tax and income tax

Way forward when not asked in the topic, should not exceed more than 2-3 points

Same thing

6.3 Progressive taxation

6.4 Proportional taxes on the

Real estate sector and agri sector

Proportional falls under progressive, why highlight these two sectors only??

6.5 Harsher Penalties

This is only relevant to Pakistan, you are to address the topic at global level.

6.8 More powers from the FBR

## 7. Conclusion

# Essay

## Why the Wealthy Should Pay their Taxes

Do not directly hit the topic in the introduction. Write a proper attention grabber, that alludes to the topic but does not directly talk about the arguments. It could either be a quote, a question, an anecdote anything.

The wealthy should in principle pay their fair share of taxes as a civil responsibility, but also to ensure that their fellow countrymen do not bear a burden too great for them and to give back to the government so it does not rely on aid, loans, or budget cuts to keep the country running.

This is not an introduction. The purpose of intro is to introduce the essay and create interest regarding the topic. It has a proper structure and composition.

No cohesion between the paragraphs.

The fair taxing of the wealthy has been a hot point of debate in policymaking and economic circles. The principle of taxation is for the individual

or entity to be taxed, according to their income, meaning whoever has more, has to pay more.

This principle is referred to as **Progressive Taxation**, where

How does that relate to your heading in the outline Justice and taxation?? What portion discusses the aspect of creating justice in taxation system all you have done is describe what progressive taxation is.

~~The percentage~~ of tax rises with each income bracket. Such a system ensures that the poorest of society are not crushed by the weight of taxes and the wealthy help in ~~making~~ ~~the~~ ~~country~~ sharing their prosperity with the rest of the country.

The principle is often lauded but rarely employed in its true spirit. Currently, the wealthiest individuals across the globe are able to easily evade taxes and pay only peanuts on their great fortunes. The IRS of the USA estimates that **wealthy Americans** pay 8% tax annually, half of the national average ~~of~~ 14-15%. The wealthy have many avenues

available to them to evade taxes such as tax havens in Switzerland, Cayman Islands, and Panama. Many use clever accounting techniques to obscure their true income. On a larger scale, many corporations may pay a lobby to convince the government to keep taxes lower. In 2022, it ~~was~~ estimated by the World Bank that around \$1 trillion was moved to tax havens by corporations globally. Concluding sentence.

This does not makes a smooth transition for why??  
The aforementioned information presents an alarming situation for taxation authorities. Don't write as if your are giving suggestions, match the tone of your topic. The rich must be persuaded and obligated to pay their fair share for several reasons. Firstly, it is their civil responsibility as a citizen of their respective nations to pay their taxes and ~~also~~ pay the government what it is owed. Tone is should not must. The rich must not view themselves as above the laws of the land. This does not answer the why? Why should they pay? If it is their responsibility then explain your logic behind it.

sentence structure

It is pertinent to foster of ethic and moral responsibility that encourage individuals to bear the burden they are fairly allotted.

Avoid this form of transition

Secondly, proportionally higher taxes on the rich ensure the burden of taxation is equitable in society and the tax burden on the working class is not more than what they can bear. A recent issue in Pakistan relating to the use of solar panels illustrates the point effectively:

Tone does not match the topic. You are to maintain the tone of the essay

As more upper-middle class households switched to solar panels, NEPRA reported on a higher tax burden on the poorest consumers. The richer households were now out of the tax net with respect to electricity and the poor were left to pay the burden. The government then adjusted the net metering rates to

Irrelevant to the argument

Irrelevant. This shows that tax exemption is from the state not why the rich should pay tax.

ensure the wealthy individuals were paying their fair share so the lowest consumers could be provided electricity at subsidised rates.

The principle of taxation is this example applied at scale.

Thirdly, the wealthy often amass their wealth and profit through a lot of help by the government e.g. subsidies, agreements, special economic zones. So it is

reasonable for the rich to pay back the government for its help. For example, in Pakistan,

the agricultural sector has benefited from subsidised urea, low land tax, flat-rate water tax, and subsidised seeds. The profits

earned would not have been as easy to do without considerable government spending and involvement.

The government must recoup its expenses and reasonably deserves a share of earned profits.

Directly address the argument in the topic sentence.

Informal expression

What government must do is irrelevant  
discuss why the rich should pay their fair share??



This is not about what progressive taxation ensures. it is about why should the rich pay their taxes.

Fourthly, progressive taxation  
ensures a level-playing field. The  
rich have many opportunities to evade  
taxes: while the average person  
does not have the means to do so.  
Average individuals cannot hide  
their wealth in off-shore bank  
accounts or use clever consultants  
to hide their assets. Therefore,  
for the purposes of fairness  
the rich must be pursued for  
what they rightfully owe.

Irrelevant to the argument  
No analysis no evidence  
No proper structure

Paragraph length  
should be consistent throughout  
the essay.

Don't write on the basis of If or other speculations

IF the rich do not pay their  
fair share of taxes, ~~it can~~  
~~be~~ several problems emerge  
in society and the economy.

The first is understandably  
the shifting of the tax burden  
on to the poorer citizens. The  
government must maintain a  
fiscal balance so it strives to  
make up its revenue from the  
only available sources. The  
undue burden on the poorer.

word choice

Repetitive. This has been discussed before with the solar panel example

classes leads to economic strife, civil disturbances, and a loss of trust in the government.

The argument is same just the example is different.

The recent Budget 2024-2025 of Pakistan raised taxes on the middle class and lower class

What was the reason for this increase in taxes, was it because the rich don't pay taxes in Pakistan? was it poor policy making or something else entirely

Repetitive

Extra and unnecessary detail

leading to widespread resentment and raising the chances of more individuals slipping into poverty.

The effect should be of rich not paying taxes not of burdened poor

The undue burden on the poor leads many to lose trust in the government and the tax system. This loss of trust can lead many to tax evasion.

Separate argument

Don't argue on the basis of if or maybe

IF the people began to feel exploited by the taxation system rather than feeling cared for, they will look for ways to avoid paying taxes

No proper explanation of why rich not paying tax leads to lack of trust in government.

Examples in Pakistan range from relying on cash transactions only, Hawala/Hundi network, and not keeping money in banks.

This does not show lack of trust. Discuss one idea in the paragraph

Such practices and ideas become harmful for the economic system as a whole.

Concluding sentence should sum up the argument not the effect

You are not to write the effect of past two points you are to write the effect of statement given in the topic.

The past two points combined often lead to civil unrest in the country if the lower income classes feel exploited.

Many may get together to organise protests, attack

Why does this happen?  
How does it relate to rich not paying the taxes.

If the underlying argument is exploitation of poor in each point then make it a single point.

There is no reason for discussing various means of exploitation.

government buildings and employees, or spread negative attitudes about the government.

Recently, the new budget of Kenya led to violent protests.

What was the protest about? how does that link to rich not paying the taxes, No connections established, no analysis given regarding the argument

The # Reject Finance Bill 2024 led to a series of protests that resulted in the deaths of 39 Kenyans. Such demonstrations lead to loss of life and property as well as disrupting the economic activities of the country.

Moreover, when the rich

FINANCE BILL PROTESTS 2024

avoid paying their taxes, the government must rely on international loans and economic aid. In the case of Pakistan, the tax-to-GDP ratio is 9% in 2023, and it was even lower before. This prompted the nation to approach the IMF 23 times in 75 years.

Why must? Tax revenue is only for public services, not for other investment countries have other means of earning as well, such as service sector, industry, exports and FDI.

Comparing with India's tax to GDP ratio of 11-12% in 2023, and has sought the IMF only 7 times. The IMF conditions imposed on Pakistan always dictate raising the tax net.

That's IMF's condition how does that relate to rich not paying the taxes.

In the long-run, such loans reduce the nation's economic sovereignty and raise government expenditure in the form of debt and interest payments.

This is effect of loans not of your argument.

Similarly, to maintain fiscal balance in the face of low taxes from the wealthy, the government cuts back on essential spending for the poor.

Repetitive

Irrelevant detail

Such spending includes development programs, subsidies and fewer beneficiaries of government programs. Therefore, the burden on the poor is raised and economic strife continues. Recently, in Pakistan, the government cut gas subsidies and subsidies on essential items such as milk. Such actions further breed resentment and threaten to raise the poverty level.

repetitive

All your examples are generic and related to Pakistan with an exception of one or two.

Repetitive

Also, to deal with low taxes, the government is pressured to raise indirect taxes for an easy source of revenue. The indirect taxes such as GST burden the poor exponentially more than it impacts the rich. The unfair burden leads to an increase in poverty and strife. The increase of the GST to 18% in Kenya was the primary cause of the Finance Bill Protests 2024.

This is the same argument as increased financial burden on poor.

Repeted example

Finally, the tax avoidance of the rich move the nation towards an exploitative oligarchic system, where the government and its laws favour the rich and their property over the poorer classes and the regular man. The perception of such a system reduces national unity, trust, and breeds resentment.

This is the same argument as increased financial burden on poor.

The government can undertake several steps to improve taxation of wealthier citizens. Firstly, stricter controls on the movement of funds overseas can prevent tax evasion through off-shore bank accounts and tax havens.

Paragraph structure  
No argumentation.

Additionally, proper taxing of the real estate sector and agricultural sector can help the government raise its tax net and target wealthier citizens. The capital gains tax, inheritance tax, land tax and

No analysis. No structure  
No example and evidence  
No logic as to why only these two sector

agricultural income tax can improve the tax revenue.

Moreover, using the progressive tax system for existing taxes such as GST can improve tax revenue from wealthier citizens and reduce the burden on poorer ones. Our

neighbour India uses a slab-tax system for GST: 0%, 5%, 15%, 20%, 35%. This ensures the poor are not exploited through indirect taxes.

There are 8 solution paragraphs in the outline

In conclusion, the fair taxing of the wealthy is a civic duty as well as to ensure that the poor are not burdened and the rich give back to their nation and keep it from cutting spending, relying on loans or raising taxes.

The rich must pay taxes to ensure that they pay the

Conclusion is one paragraph

The topic is should not must.

government back for its help in earning their profits and to lessen the burden on the poor. The proper taxation ensures the economy is a level playing field. Similarly, if the ~~the~~ rich do not pay taxes, civil discord is borne, if the poor exploited through indirect taxes, and bearing the brunt of the cut in government spending. The trust between the government and its people is compromised and the people begin to view it as working for the ~~poor~~ rich.

The tax avoidance can be lessened by preventing money from moving into tax havens, taxing the real estate and agricultural sector and having a progressive tax system for existing taxes.



No structure to the conclusion.



	<b>Category</b>	<b>Total marks</b>	<b>Obtained marks</b>
<b>Content</b>	Qualitative analysis	10	1
	Quantitative analysis	10	1
	Validity & Reliability	10	1
	Relevance	10	1
<b>Language</b>	Sentence structure	5	1
	Vocabulary	5	1
	Clarity	5	1
	Command of language	5	1
	Expression	5	1
<b>Structure</b>	Outline	5	1
	Introduction	5	0
	Body paragraphs	5	0
	Conclusion	5	0
<b>Coherence</b>	Cohesion	5	1
	Coherence	10	1
<b>Total</b>			<b>12</b>