

# RACIALIZED BURDENS AND TAXES

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## RACIALIZED BURDENS: KEY TAKE-AWAYS

- ▶ Burdens are handmaidens of the racial state and reinforce racial inequality
- ▶ Burdens are mechanisms of racialized organizations
- ▶ Burdens curtail agency by limiting access to rights and resources

## DEFINING RACIALIZED BURDENS: ADMINISTRATIVE PRACTICES

- ▶ Administrative burdens focus on public experiences of the state
- ▶ States depend on organizations to govern
- ▶ Organizations (like the IRS) are not racial neutral

## DEFINING RACIALIZED BURDENS

- ▶ Race: socially constructed category used to rationalize differential treatment
- ▶ Racialization: ascribing racial meanings to people, processes, organizations

## DEFINING RACIALIZED BURDENS: RACIALIZED ORGANIZATIONS THEORY

- ▶ Organizations are racial structures that combine ideas about race with resources
- ▶ Four tenets: agency, resources, whiteness as credential, decoupling is racialized
- ▶ Organizational change through conflict over racial meanings

# DEFINING RACIALIZED BURDENS: RACIALIZED ORGANIZATIONS THEORY

- ▶ Racialized burdens are *mechanisms* of racialized organizations
- ▶ Burdens shape and channel agency
  - ▶ Learning costs
  - ▶ Compliance costs
  - ▶ Psychological costs

## DEFINING RACIALIZED BURDENS

- ▶ Administrative practices that combine ideas and resources in ways that disadvantage racially the marginalized
- ▶ Facially neutral rules can help launder racially disproportionate burdens
- ▶ Racialized burdens may emerge when admitting explicit bias is difficult

## RACIALIZED BURDENS IN THE TAX SYSTEM

- ▶ Tax system “normed to whiteness” (Brown 2021)
- ▶ History of property taxes subsidizing white families (Kharl 2024)
- ▶ Bias in appeals (Holz et al 2023)



**THANK YOU**

Questions and comments?