



# UNJUST TAXES

## How State and Local Taxes Increase Inequality

BY FRED KAMMER, S.J., J.D.

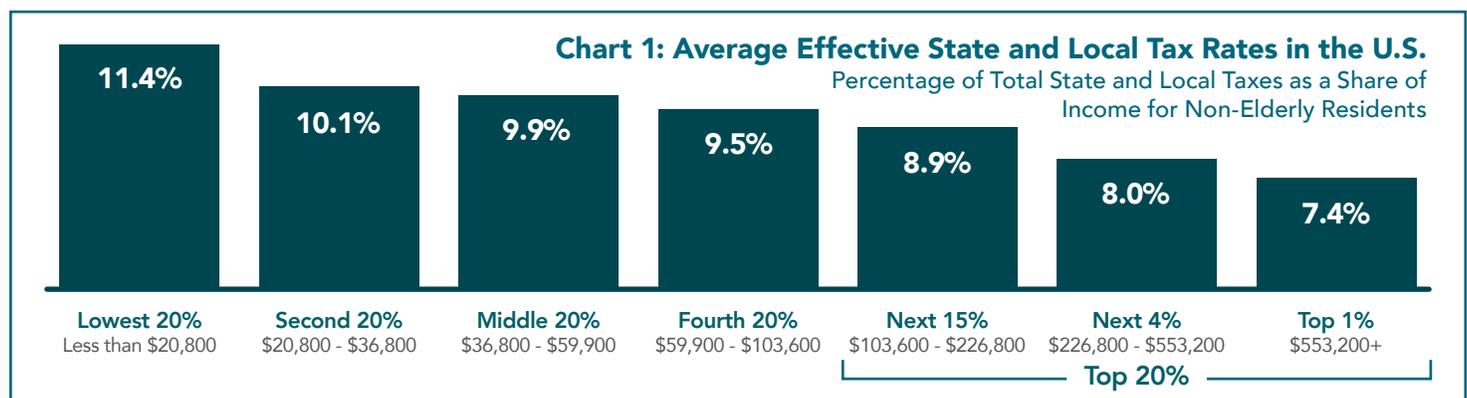
A new report from the Institute on Taxation and Economic Policy provides an important distributional analysis of the taxes in all 50 states and the District of Columbia.<sup>1</sup> Measuring the effective state and local tax rates by income groups, the report assesses tax fairness, providing key information to policymakers and taxpayers. Among the findings<sup>2</sup> are:

- The vast majority of state and local tax systems are inequitable and upside down. They take a much greater share of income from low-and-middle-income families than from the wealthy, caused largely by the absence of a graduated income tax in many states and too great a reliance on consumption taxes.
- The lower a family's income, the higher their effective state and local tax rate. On average, state and local rates for the lowest-income fifth of households—the bottom 20 percent—are more than 50 percent higher than the top one percent of households: 11.4 percent as compared to 7.4 percent.
- Tax structures in 45 states exacerbate income inequality. They make incomes more unequal by collecting proportionally more

taxes from poor families than wealthy ones. Only five states—none in the Gulf South—and the District of Columbia make incomes slightly more equitable after taxes.

- In the most regressive “terrible 10” states, the lowest-income 20 percent of families can pay as much as four-to-six times more of their income than do their wealthy counterparts. This includes Texas and Florida.<sup>3</sup> Many of these states rely heavily on sales and excise taxes, while the least regressive states are characterized by a progressive income tax which raises, on average, more than one-third of state revenue.

The chart below<sup>4</sup> provides the average effective state and local tax rates for all 50 states and the District of Columbia for different “quintiles” of U.S. families based on income. The lowest 20 percent of families—with annual incomes below \$20,800—pay 11.4% of their income in state and local taxes. The middle 20 percent—with incomes between \$36,800 and \$59,900—pay 9.9% in taxes. The wealthiest 20 percent are divided into three groups—15%, 4%, and the top 1%—because of wide income disparity within this quintile; they pay 8.9 percent, 8.0 percent, and 7.4 percent of family income respectively.



—Continued on page 2



**Chart 2: Total State and Local Taxes as a Share of Family Income for Non-Elderly Taxpayers in Gulf South States—Ranked for Inequality**

State	Rank	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Alabama	18	9.9%	9.8%	9.0%	7.9%	6.9%	5.7%	5.0%
Florida	3	12.7%	9.5%	8.1%	6.8%	5.6%	4.5%	2.3%
Louisiana	14	11.9%	10.7%	10.0%	9.3%	8.0%	7.2%	6.2%
Mississippi	24	10.2%	10.1%	10.8%	9.2%	8.1%	6.5%	6.7%
Texas	2	13.0%	10.9%	9.7%	8.6%	7.4%	5.4%	3.1%
<b>U.S. Average</b>		<b>11.4%</b>	<b>10.1%</b>	<b>9.9%</b>	<b>9.5%</b>	<b>8.9%</b>	<b>8.0%</b>	<b>7.4%</b>

Note: Table shows total state and local taxes enacted through September 10, 2018 as a share of 2015 non-elderly income. The three columns on the right comprise the top 20 percent in family income.

When we look more closely at the Gulf South, however, inequality is more dramatic. The chart above<sup>5</sup> displays tax rates for the same income groups by state as well as the state ranking for inequality among all states. By a complex formula, the inequality index ranks the states by answering the question whether incomes of the various groups are more or less equal after state and local taxes than before taxes by comparing each group’s before-and-after-tax income.<sup>6</sup> Texas and Florida rank second and third nationally in tax inequality, because, although they do exempt groceries from sales taxes, the overall system is very regressive due to the absence of any income, estate, or inheritance taxes and the failure to provide tax credits to offset sales, excise, or property taxes.

In meeting state needs, Gulf South states ask a lot more of families with the fewest resources than they do of their wealthiest families. State tax structures reflect legislative choices made over generations. They need not remain sources of greater future inequality, because elected representatives certainly can change how they tax. They can shift the taxation burden to those with greater resources, meaning more *progressive taxation*. They also can raise more revenue to meet the needs of states and restore funding to critically underfunded programs through progressive changes.

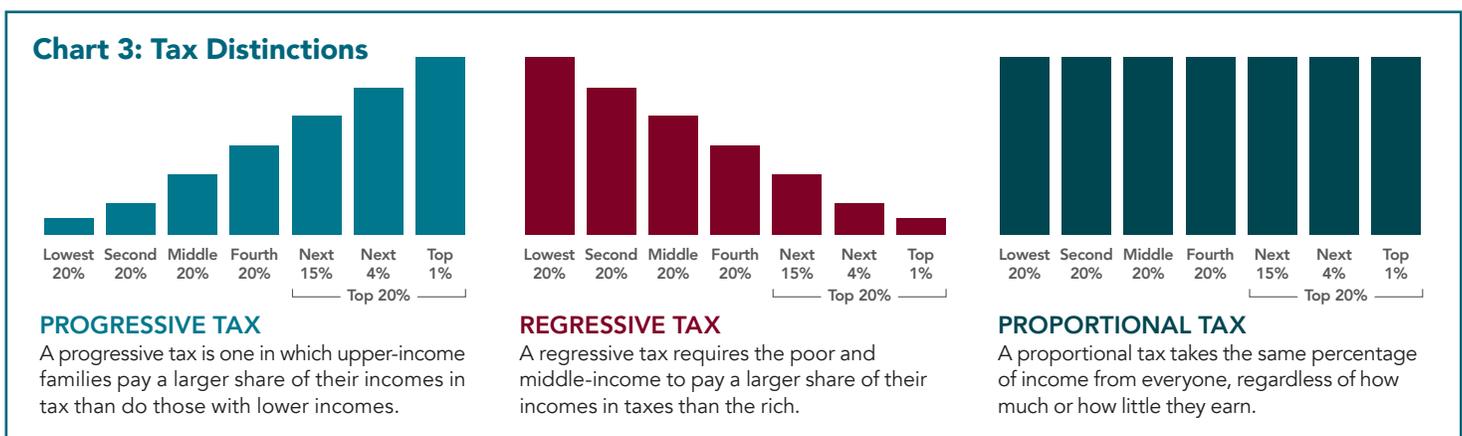
Catholic theology has well established the principle favoring progressivity in taxation. As the U.S. bishops explained decades ago, “the tax system should be structured according to the principle of progressivity, so that those with relatively greater financial resources pay a higher rate of taxation.” They then

added, “The inclusion of such a principle in tax policies is an important means of reducing the severe inequalities of income and wealth in the nation.”<sup>7</sup> Evaluating the morality of tax systems means asking about the progressivity and regressivity of various taxes—the more progressive, the more moral. The chart below<sup>8</sup> provides a graphic understanding of the distinctions:

The personal income tax can be the most just system, IF it is structured progressively. A “flat tax” or proportional tax is much less progressive since, by definition, it taxes the income of the wealthiest family at the same rate as the poorest. Property taxes typically are “somewhat regressive,” because poor homeowners and renters pay more of their income than other groups and the wealthiest property owners pay the least. Finally, sales and excise taxes (e.g. on cigarettes, gasoline, and alcohol) are the most regressive because they take a larger share of income from low and moderate income families than they do from wealthy families. One moderating factor in sales taxes can be the exclusion of necessary items such as groceries.<sup>9</sup>

Key tools to enhance income tax fairness and lift individuals out of poverty are low-income tax credits such as the Earned Income Tax Credit (EITC). These credits are most effective when they are refundable and adjusted for inflation—that is, they allow “a taxpayer to have a negative income tax liability which offsets the regressive nature of sales and property taxes—and are adjusted for inflation so they do not erode over time.”<sup>10</sup> However, except for Louisiana, none of the Gulf South states are among the 29 states and the District of Columbia which have enacted the EITC.

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## Catholic Social Thought and Corruption

Corruption takes many forms: outright bribes to law enforcement officers, kickbacks from successful contractors to public officials awarding contracts, theft of public or private funds by insiders, and campaign contributions specifically targeted to produce selective legislative or administrative decision-making. No matter what the form, corruption is a serious evil in Catholic theology. It is theft, a form of injustice, a violation of the duty to the common good, and a breach of the duty of solidarity which contributes powerfully to inequality at the international level.<sup>1</sup>

When political corruption takes place within democratic systems, it is a “deformity”<sup>2</sup> which compromises the proper functioning of the state, causes a growing distrust of public institutions, creates disaffection from politics among citizens, distorts the role of representative institutions, and favors the interests of a well-heeled few over the wellbeing of the many.<sup>3</sup> This kind of corruption can include efforts to undercut the voting power of individuals or groups, to sway opinions by use of perverse and false messaging, or to actually undermine vote calculations.<sup>4</sup>

Corruption at the international level and in developing countries greatly contributes to underdevelopment and poverty, while undermining the rule of law and the emergence of systems of public accountability and responsible government.<sup>5</sup> When exercised in racially, ethnically, or economically polarized societies, corruption often exacerbates societal divisions and intergroup violence. Corruption of development aid and assistance, whether by persons located in the donor or recipient institutions or countries, is an egregious form of theft because it often denies the basic necessities of life to people with significant needs.

When the bishops of Latin America and the Caribbean gathered in 2007 at their conference in Aparecida, Brazil, they decried the influence of corruption, but also its connection to drug trafficking and profits:

Likewise alarming is the level of corruption in economies, involving the public and private sector alike, compounded by a notable lack of transparency and accountability to the citizenry. Corruption is often connected to the scourge of drug trafficking or drug financed businesses which is indeed destroying the social and economic fabric in entire regions.<sup>6</sup>

The drug trade and the corruption it has generated also are responsible for significant violence as groups battle one another to gain or protect the profits of drugs and/or corruption.

The bishops went on to note the importance of moral integrity for those in public office in a context where many people worldwide live in poverty because of corruption.

How much discipline of moral integrity we need, understood in the Christian sense as self-control for doing good, for being a servant of truth and of doing our work without letting ourselves be corrupted by favors, interests, or advantages. A great deal of strength and perseverance is needed to preserve the honesty that ought to emerge from a new education to break the vicious cycle of the prevailing corruption.<sup>7</sup>

To eradicate corruption, vigorous enforcement of anti-corruption laws must be combined with moral integrity of those in positions susceptible to corruption and a strong public rejection of corruption by money, technology, social media, or bias.

We should note, as the Vatican did last year, that “offshore” fiscal havens “on more occasions, have become usual places of recycling dirty money, which is the fruit of illicit income (thefts, frauds, *corruption*, criminal associations, mafia, war booties, etc.)” This means that the control of corruption must extend beyond national boundaries and citizenry and require effective multi-national and international interventions.<sup>8</sup>

### ENDNOTES

<sup>1</sup> Pontifical Council for Justice and Peace. (2005). *Compendium of the Social Doctrine of the Church*, 192.

<sup>2</sup> *Ibid.*, 411.

<sup>3</sup> *Ibid.*

<sup>4</sup> See John Paul II. (1998, December 8). *Respect for Human Rights: The Secret of True Peace*.

Even elections can be manipulated in order to ensure the victory of certain parties or persons. This is an affront to democracy and has serious consequences, because citizens have not only the right but also the responsibility to participate...

World Day of Peace Message, 6.

<sup>5</sup> *Compendium*, 447.

<sup>6</sup> Fifth General Conference of the Catholic Bishops of Latin America and the Caribbean. (2007). *Concluding Document*. Aparecida, Brazil, 70.

<sup>7</sup> *Ibid.*, 507.

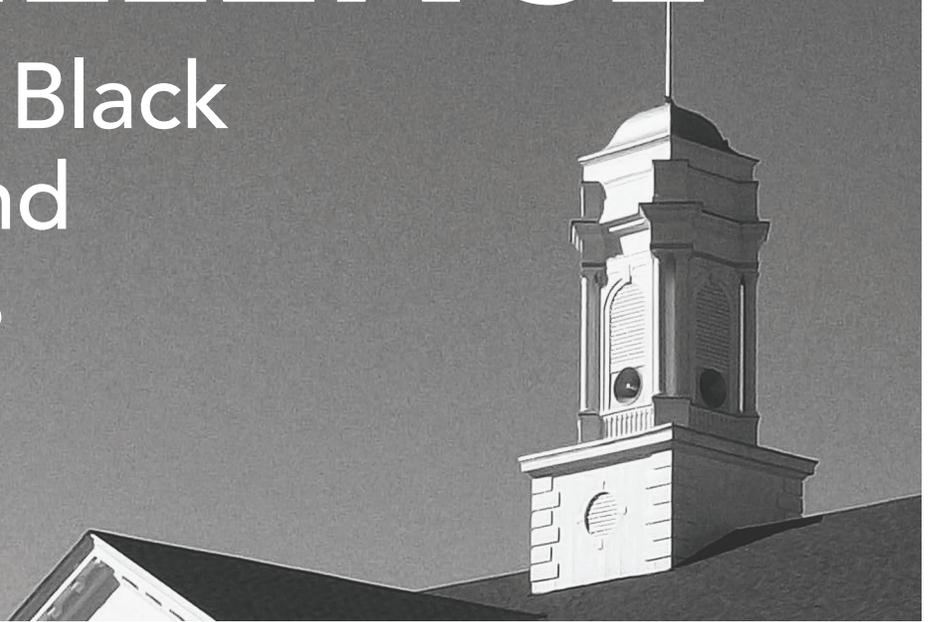
<sup>8</sup> Congregation for the Doctrine of the Faith and the Dicastery for Promoting Integral Human Development. (2018, January 6). *Oeconomicae et pecuniariae quaestiones. Considerations for an ethical discernment regarding some aspects of the present economic-financial system*, 30 (emphasis added).



# LEGACIES OF EXCELLENCE

## Historically Black Colleges and Universities

BY NIK MITCHELL, PH.D.



According to Section 322(2) of the *Higher Education Act of 1965*, a historically black college or university (HBCU) is defined as:

...any Historically Black college or university that was established prior to 1964, whose principal mission was, and is, the education of Black Americans, and that is accredited by a nationally recognized accrediting agency or association determined by the Secretary to be a reliable authority as to the quality of training offered or is, according to such an agency or association, making reasonable progress toward accreditation.

Many of these institutions of higher education were founded after the Civil War, and they are a mixture of both public and private universities primarily located in the South. Today, in the United States and Virgin Islands, there are 101 historically Black colleges or universities. As a whole, nine percent of Black college students in the United States attended an HBCU in 2015. In the Gulf South states, there are fifteen HBCUs in Alabama, four HBCUs in Florida, six HBCUs in Louisiana, six HBCUs in Mississippi, and nine

HBCUs in Texas. To its own detriment, American society as a whole has yet to recognize that these universities have played a critical role in every aspect of American society.

Some might ask why HBCUs continue to exist so many years after the passage of civil rights legislation in the mid-twentieth century. C. Rob Shorette II explains:

In a re-segregating society, where race and economic class matter more than ever and contemporary accounts from students of color reveal chilly racial climates at predominantly white universities across the country, the future of HBCUs is most important for black Americans. Many of these students rightly view HBCUs as one of the few remaining safe spaces for black intellectual and personal development.<sup>1</sup>

Moreover, in a country where those in power routinely engage in racist dog whistles and academics openly attack the very notion of diversity itself, HBCUs have gained new importance as cultural spaces where blackness can be expressed unapologetically and in all of its multiplicity.

Historically black colleges and universities are important today for the same reason they were important for previous black generations during the darkest days of Jim Crow: they are safe spaces.

The positive impact of HBCUs extends beyond black students to how they have shaped the wider American culture. First, HBCUs provided the space for black philosophies to germinate. From Booker T. Washington's notions of how a black institution of higher education should function to W.E.B. DuBois's notion of double consciousness and the idea that United States could actually be a liberal democracy, these central philosophies and political projects in the American experience may not have lasted past the deaths of their originators without HBCUs.

Second, Jim Crow itself was dismantled by HBCU alumni like attorney A.P. Tureaud, and, later, the first black Supreme Court Justice Thurgood Marshall. Even ubiquitous ideas such as intersectionality were first formulated on the HBCU campus, as was the case with Pauli Murray and her landmark work *States' Laws on Race and Color*.<sup>2</sup> Murray's book laid the intellectual foundation for the direct challenge to the constitutionality of Jim Crow in the landmark Supreme Court case *Brown v. Board of Education* in 1954.

In addition, Dr. Martin Luther King, Jr. was a Morehouse man who graduated from the University in 1948—just as his father and grandfather had done in 1930 and 1898, respectively. It was at Morehouse that King was first exposed to the study of racism, theology, the works of Gandhi, and nonviolence. From his Morehouse roots, Dr. King changed the very political and cultural foundations of United States to such a degree that he is rightly seen as a modern day founding father.

In addition to their cultural impact on America, HBCU's also have clear economic impacts on the states where they exist. According to the United Negro College Fund, in 2014 HBCUs had the following impact in terms of dollars and jobs:<sup>3</sup>

State	HBCU Economic Impact in Dollars	Total Employment Impact (jobs)
Alabama	\$1.5 Billion	15,602
Florida	\$833 Million	7,817
Louisiana	\$923 Million	8,454
Mississippi	\$774 Million	7,775
Texas	\$1.3 Billion	11,409

HBCUs are integral to the economic stability and prosperity of the states where they exist. For the five Gulf South states, the combined economic impact of HBCUs is \$5.33 billion dollars, which in turn generate other social and economic benefits for each of the states and municipalities in which they are located. This is in addition to the increased lifetime earnings of HBCU graduates, many of whom remain in the states and localities in which they are educated.

Louisiana has a particularly interesting history in regard to its historically black colleges and universities. Louisiana is home to the Southern University system which is the only black college system in the country. Xavier University of Louisiana in New Orleans is the only historically black Roman Catholic university in the United States—founded in 1925 by Saint Catherine Drexel. Xavier is also the alma mater of the first female mayor of New Orleans, LaToya Cantrell, sworn into office in 2018.

In many places in the south, including my native Baton Rouge, a black child can matriculate from kindergarten to a law degree, doctoral degree, or a medical degree and never once set foot in a place where they are the minority. While this appears to those who live in the American south as an ordinary occurrence, for the rest of the country this is a unique experience. The HBCUs are fundamental institutions in both southern American culture and the American experience as a whole. In an increasingly racist time, they are ready-made and tested sites of resistance; but, more importantly, HBCUs are sites of black excellence from which we all benefit.

## ENDNOTES

- Shorette, R.C. (2015, January 15) *Black Colleges Matter* retrieved from <https://www.insidehighered.com/views/2015/01/15/essay-why-historically-black-colleges-matter-because-they-serve-black-students>
- Murray, P. (Ed.). (1997). *States' Laws on Race and Color*. University of Georgia Press. (Originally published in 1950)
- All data gathered from *HBCUs Make America Strong: The Positive Economic Impact of Historically Black Colleges and Universities* retrieved from: <https://www.uncf.org/hbcu-impact>

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# DEPORTATION AND FAMILY IMPACT

## Trump Administration Enforcement Efforts in Context

BY SUE WEISHAR, PH.D.

Less than one week after Donald Trump’s inauguration his administration laid out new immigration enforcement policies that expanded “enforcement priorities” so broadly that virtually any undocumented immigrant, regardless of time in U.S., close family ties to U.S. citizens, or lack of entanglement with law enforcement, has become a priority for deportation (“removal”). Predictably, the result has been a surge in ICE arrests, detentions, and in several ICE districts, removals.

### RECENT DATA ON ARRESTS AND REMOVALS

The chart below lists the number of ERO administrative arrests (both total arrests and arrests of persons with no criminal history<sup>1</sup>) by ICE districts in the five Gulf South States and the percent change in these categories from the prior fiscal year for FY 2016, FY 2017, and FY 2018. Total ERO arrests were up 30 percent nation-wide in FY 2017<sup>2</sup> and another 10.5 percent in FY 2018.<sup>3</sup> Non-criminal arrests more than doubled in FY 2017 but fortunately decreased by 45.77 percent in FY 2018. Still non-criminal arrests were still higher in FY 2018 than FY 2016.<sup>4</sup>

ICE removals overall were slightly down in FY 2017 due to decreased attempts to cross the border without authorization,<sup>5</sup> but removals increased in FY 2018 by 17 percent.<sup>6</sup> It is important to note that enhanced immigration enforcement is happening at a time when attempts to cross the border without authorization remain at historic lows not seen since the 1970’s.<sup>7</sup> Moreover, the total undocumented population in the U.S. peaked eleven years ago at 12.2 million, and has been holding steady at about 11.1 million (3.5% of U.S. population) since the end of the Great Recession.<sup>8</sup>

These arrest and removal data fail to reflect the heartache and misery that the deportation of an immigrant family member brings to the spouses and children who remain. Perhaps if there were charts to count the number of times children cried themselves to sleep, failed tests, or were held back a grade because their fathers and mothers had been torn from their lives, Americans would have a more accurate picture of the impact of deportation on our social fabric.

**Chart 1:** ERO\* Administrative ARRESTS and Percent Change Prior Year in Gulf South States and US FY 16, FY 17, & FY 18 by ICE District Area of Responsibility and Criminal History\*\*

	TOTAL Arrests, Including Arrests of Immigrants with Criminal History					Non-Criminal (NC) Arrest Only				
	FY 2016	FY 2017	% Change	FY 2018	% Change	FY 2016	FY 2017	% Change	FY 2018	% Change
Dallas	9,634	16,520	71.4	17,644	6.80	1,070	2,736	155.8	587	-78.55
El Paso	1,611	1,892	17.4	2,159	14.11	392	621	58.4	414	-33.33
Houston	12,896	13,565	5.2	14,333	5.66	828	2,272	174.4	829	-63.51
Miami	3,524	6,192	75.7	8,474	36.85	468	1,850	295.3	1,070	-42.16
New Orleans	5,174	7,968	54	10,270	28.89	827	2,909	251.8	1,201	-58.71
San Antonio	8,425	8,510	1	10,749	26.31	1,896	2,854	50.5	1,429	-49.93
<b>All U.S. Districts</b>	<b>110,104</b>	<b>143,470</b>	<b>30.3</b>	<b>158,581</b>	<b>10.53</b>	<b>15,353</b>	<b>37,734</b>	<b>145.8</b>	<b>20,464</b>	<b>-45.77</b>

\* ERO (Enforcement and Removal) is a division within Immigration and Customs Enforcement (ICE) of the U.S. Department of Homeland Security.

\*\* Dallas ICE District Area of Responsibility: North Texas, Oklahoma; El Paso ICE District Area of Responsibility: West Texas, New Mexico; Houston ICE District Area of Responsibility: Southeast Texas; Miami ICE District Area of Responsibility: Florida, Puerto Rico, U.S. Virgin Islands; New Orleans ICE District Area of Responsibility: Alabama, Arkansas, Louisiana, Mississippi, Tennessee; San Antonio ICE District Area of Responsibility: Central South Texas.

**Chart 2: ICE Removals Percent Change Prior Year in Gulf South States and US FY 16, FY 17, & FY 18 by ICE District Area of Responsibility and Criminal History\*\***

	TOTAL Removals, Including Removals with Criminal History					Non-Criminal (NC) Removals Only				
	FY 2016	FY 2017	% Change	FY 2018	% Change	FY 2016	FY 2017	% Change	FY 2018	% Change
Dallas	12,154	14,028	15.4	14,818	5.6	1,381	1,727	25.1	794	-54.0
El Paso	43,590	21,420	-50.8	21,149	-1.3	13,935	8,425	-39.5	4,431	-47.4
Houston	14,681	13,598	-7.4	15,899	16.9	3,607	4,139	14.75	3,905	-5.7
Miami	5,562	7,082	27.3	8,091	14.2	2,600	3,654	40.54	2,491	-31.8
New Orleans	4,778	9,471	98.2	10,763	13.6	1,612	3,322	106.1	2,070	-37.7
San Antonio	72,597	55,313	-23.8	62,363	12.7	44,522	35,407	-20.5	34,357	-3.0
<b>All U.S. Districts</b>	<b>240,255</b>	<b>226,119</b>	<b>-5.9</b>	<b>265,085</b>	<b>17.2</b>	<b>101,586</b>	<b>98,420</b>	<b>-3.1</b>	<b>88,027</b>	<b>-10.6</b>

Source of Arrest and Removal data: FY 2016, FY 2017, and FY 2018 ERO Administrative Arrests and ICE Removals.<sup>9</sup> Analyses by author.

### RESEARCH ON IMPACT OF DEPORTATION ON FAMILIES

The wide-scale arrest and deportation of noncitizens from the interior of the U.S. is a relatively new phenomenon, a result of immigration enforcement strategies initiated in the mid-1990's that involve state and local law enforcement agencies working closely with ICE agents. Therefore, research on the impact of parental detention and deportation on families is still in its early stages.<sup>10</sup> However, a review of the literature in 2015 by the Migration Policy Institute (MPI) and the Urban Institute (UI), as well as the 2018 Catholic Removal Impact Survey in Society study, point to significant and long-lasting harm to children's well-being as a consequence of a parent's deportation, which in 90% of cases involves the deportation of the father. Effects include psychological trauma, material hardship, residential instability, greater reliance on public benefit programs, and family dissolution.<sup>11, 12</sup>

I saw a friend—a U.S. citizen originally from Central America—and her family experience several similar negative outcomes when her husband was suddenly arrested and deported in 2010 after having lived in the New Orleans area for ten years—peacefully raising a family and working in post-hurricane reconstruction. The family had to go on public assistance and Irma (not her real name) was forced to take a second job that left her little time to see her children. Her formerly straight-A third grader began to do poorly in school and her toddler began calling random Latino men he saw “papi.” Irma fought unsuccessfully with immigration officials for two years to grant her husband an immigrant visa. Three years after her husband's deportation the marriage ended.

In a follow-up report examining the involvement of families of a deported parent with health and social services, MPI and UI researchers found that promising sources of support included schools that are seen as safe places for immigrant children and community and faith-based organizations that immigrants trust, including small organizations that have created support groups and informal networks to help families cope with economic hardship, manage depression, and overcome isolation.<sup>13</sup> One such group recently took root in New Orleans.

### MUJERES LUCHADORAS

For 14 months Tania Acosta had to negotiate complex immigration policies and long distances to visit her husband in a north Louisiana immigration detention center. After her husband's deportation, Tania and her close friend MariLo Martinez-Rivera realized they could put what they had learned through Tania's ordeal to good use by helping other families in similar situations. In May 2016 they founded a small, grass-roots organization, Mujeres Luchadoras (Women Fighters), to assist women and their families living in the New Orleans area who have lost loved ones to deportation. Through diaper drives and the sale of meals, the group assists with the urgent material needs of families thrown into immigration-related crises. Members share information on jobs, immigration legal services, and mental health resources via a text group chat or at monthly meetings, where donated supplies are distributed and bonds of friendship and support nurtured. As of November 2018 Mujeres Luchadoras had formed a network of 25 families from across the metro area. Future plans include obtaining non-profit status, developing a website with information and resources in Spanish, and training members to provide information and referrals to other immigrant families in crisis.<sup>14</sup>

### CONCLUSION

The family holds a central place in Catholic Social Teaching. It is in the family where young people form their consciences, learn moral virtues, and develop their identities. The family is the most intimate sphere in which people cooperate, live, and grow.<sup>15</sup> Americans were slow to acknowledge the devastating long-term impacts on families caused by slavery and mass incarceration. We must now recognize that ripping loving parents away from their children through deportation also does incalculable harm to families and tears at our social fabric. Church doctrine teaches that the well-being of society absolutely depends on the well-being of families. Therefore President Trump's immigration enforcement agenda must be roundly condemned by Catholics and other people of faith and good will.

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TAXES - ENDNOTES —Continued from page 2

- <sup>1</sup> The Institute on Taxation and Economic Policy. (2018, October). *Who Pays? A Distributional Analysis of the Tax Systems in All 50 States*. Sixth Edition. Unless otherwise noted, the report shows the impact of permanent tax laws on non-elderly taxpayers, including the impact of all tax changes enacted through September 10, 2018, at 2015 income levels.
- <sup>2</sup> *Ibid.*, 1-2.
- <sup>3</sup> The rest of the "terrible 10" are South Dakota, Nevada, Tennessee, Pennsylvania, Illinois, Oklahoma, and Wyoming. *Ibid.*, 2.
- <sup>4</sup> *Ibid.*, 4.
- <sup>5</sup> Adapted from charts on pp. 26-29. *Ibid.*
- <sup>6</sup> *Ibid.*, see formula, p. 138, at <https://itep.org/wp-content/uploads/whopays-ITEP-2018.pdf>
- <sup>7</sup> National Conference of Catholic Bishops. (1986). *Economic Justice for All: Pastoral Letter on Catholic Social Teaching and the U.S. Economy*, 202.
- <sup>8</sup> *Who Pays*, 13.
- <sup>9</sup> Fred Kammer, SJ. (2011, Spring). "Catholic Social Teaching and Taxes." *JustSouth Quarterly*, 3.
- <sup>10</sup> *Who Pays*, 16

DEPORTATION - ENDNOTES —Continued from page 7

- <sup>1</sup> A large proportion of arrests labeled "criminal" involve arrests of persons with prior immigration violations, such as re-entry after deportation, or traffic offenses. For FY 2016 and 2017, ICE included "pending criminal charges" as non-criminal arrests in its annual listing of arrests and removals by ICE District of Responsibility, but not for FY 2018. For consistency's sake and because a person is innocent until proven guilty, the author chose to continue including "pending criminal charges" as non-criminal arrests in her FY 2018 analysis of arrests and removals by ICE District of Responsibility.

- <sup>2</sup> U.S. Immigration and Customs Enforcement, *Fiscal Year 2017 ICE Enforcement and Removal Operations Report* at <https://www.ice.gov/sites/default/files/documents/Report/2017/iceEndOfYearFY2017.pdf>
- <sup>3</sup> U.S. Immigration and Customs Enforcement, *Fiscal Year 2018 ICE Enforcement and Removal Operations Report* at <https://www.ice.gov/doclib/about/offices/ero/pdf/eroFY2018Report.pdf>
- <sup>4</sup> *Ibid.*, *Fiscal Year 2018 ICE Enforcement and Removal Operations Report*.
- <sup>5</sup> *Ibid.*, *Fiscal Year 2017 ICE Enforcement and Removal Operations Report*.
- <sup>6</sup> *Ibid.*, *Fiscal Year 2018 ICE Enforcement and Removal Operations Report*.
- <sup>7</sup> Wall Street Journal (2018, June 21). The Immigration Issue in Eight Charts. Retrieved at <https://www.wsj.com/articles/the-immigration-issue-in-eight-charts-1529578800>
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- <sup>14</sup> Information on Mujeres Luchadoras based on author interviews with MariLo Martinez in October, 2018, and Clark, M. (2018, October 25) From a Kenner backyard, these women are growing a support network for families torn apart by immigration arrests. *NOLA.Com*. Retrieved at <https://www.nola.com/news/2018/10/separated-but-united-new-orleans-immigrant-families-form-support-network.html>
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